

**Ministry of Higher Education and Scientific Research  
Scientific Supervision and Scientific Evaluation Apparatus  
Directorate of Quality Assurance and Academic Accreditation  
Accreditation Department**



# **Academic Program and Course Description Guide**

**2024–2025**

## **Introduction:**

The educational program is a well-planned set of courses that include procedures and experiences arranged in the form of an academic syllabus. Its main goal is to improve and build graduates' skills so they are ready for the job market. The program is reviewed and evaluated every year through internal or external audit procedures and programs like the External Examiner Program.

The academic program description is a short summary of the main features of the program and its courses. It shows what skills students are working to develop based on the program's goals. This description is very important because it is the main part of getting the program accredited, and it is written by the teaching staff together under the supervision of scientific committees in the scientific departments.

This guide, in its second version, includes a description of the academic program after updating the subjects and paragraphs of the previous guide in light of the updates and developments of the educational system in Iraq, which included the description of the academic program in its traditional form (annual, quarterly), as well as the adoption of the academic program description circulated according to the letter of the Department of Studies T 3/2906 on 3/5/2023 regarding the programs that adopt the Bologna Process as the basis for their work.

In this regard, we can only emphasize the importance of writing an academic programs and course description to ensure the proper functioning of the educational process.

## **Concepts and terminology:**

**Academic Program Description:** The academic program description provides a brief summary of its vision, mission and objectives, including an accurate description of the targeted learning outcomes according to specific learning strategies.

**Course Description:** Provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the students to achieve, proving whether they have made the most of the available learning opportunities. It is derived from the program description.

**Program Vision:** An ambitious picture for the future of the academic program to be sophisticated, inspiring, stimulating, realistic and applicable.

**Program Mission:** Briefly outlines the objectives and activities necessary to achieve them and defines the program's development paths and directions.

**Program Objectives:** They are statements that describe what the academic program intends to achieve within a specific period of time and are measurable and observable.

**Curriculum Structure:** All courses / subjects included in the academic program according to the approved learning system (quarterly, annual, Bologna Process) whether it is a requirement (ministry, university, college and scientific department) with the number of credit hours.

**Learning Outcomes:** A compatible set of knowledge, skills and values acquired by students after the successful completion of the academic program and must determine the learning outcomes of each course in a way that achieves the objectives of the program.

**Teaching and learning strategies:** They are the strategies used by the faculty members to develop students' teaching and learning, and they are plans that are followed to reach the learning goals. They describe all classroom and extra-curricular activities to achieve the learning outcomes of the program.

## Academic Program Description Form

University Name: Al-Furat Al-Awsat University.

Faculty/Institute: Babylon Technical Institute.

Scientific Department: Accounting techniques

Academic or Professional Program Name: Accounting techniques

Final Certificate Name: Technical diploma in accounting

Academic System: annual

Description Preparation Date: 10/10/2024

File Completion Date: 14/11/2024

Signature:



Head of Department Name:

Assi.Prof.Dr. Lith Ali

Hamaadi

Date: 27/11/2024

Signature:



Scientific Associate Name:

Assi.Prof.Dr. Oras Khudhayer

Obayes

Date:

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department:

Khansaa Azeez Obayes

Date:

Signature:  27/11/2024



### **1. Program Vision**

The Department of Accounting aspires to be a leading scientific edifice at the university in the field of achieving excellence in academic and professional accounting and auditing education and research, and to embody this vision, the department seeks to explore the areas of scientific and cognitive development of accounting sciences and keep pace with international accounting education standards to ensure quality and high academic level, as well as encourage creative scientific research and seek to provide its requirements, to provide all the needs of society with skilled graduates with high capabilities to work and excellence in the various fields of accounting and auditing.

### **2. Program Mission**

The mission of the Department of Accounting is to provide a distinguished educational, intellectual and research environment suitable for a promising future for the accounting and auditing profession in Iraq by effectively contributing to the preparation of qualified graduates who have the professional and academic knowledge, abilities and skills necessary to practice the accounting and auditing profession in a professional and ethical manner, capable of competing in the local and external labor market, as well as encouraging scientific research through a high-quality program in accordance with the best international practices that contribute to activating community partnership.

### **3. Program Objectives**

Preparing technical staff capable of carrying out the tasks of the accounting and auditing cycle in the public, private or non-profit economic sectors. Providing an educational program in the field of accounting and auditing at a high level of quality and developing it

continuously in line with technical developments and advanced educational systems in accordance with international education standards and global developments. Qualifying graduates with the necessary knowledge and skills in the field of accounting and auditing who are able to assume responsibility for the burdens of the profession as accountants or auditors in various business sectors based on the needs of society.

#### 4. Program Accreditation

No

#### 5. Other external influences

No

#### 6. Program Structure

Program Structure	Number of Courses	Unit of study	Percentage	Reviews*
Requirements of the institution	18	20	%18	Human rights, crime revival, English language (first + second), Arabic language (first + second), computer (first + second)
College Requirements	3	16	%13.1	Administration, statistics, economics
Department Requirements	10	84	%68.9	All materials of the basic accounting department in

				addition to the research project.
Summer Training	1	-		The first stage is mandatory for a duration of two months.
Other				Follows the quarterly and final system

\* It can include notes whether the course is basic or optional

## 7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	Practical
The first	There is no	<b>Financial Accounting</b>	2	4
The first	There is no	<b>Government Accounting</b>	1	3
The first	There is no	<b>Accounting readings in English</b>	2	2
The first	There is no	<b>Management</b>	1	2
The first	There is no	<b>Economics and public finance</b>	1	2
The first	There is no	<b>Computer Applications</b>	1	2
The first	There is no	<b>Statistics</b>	1	1
The first	There is no	<b>Human Rights and Democracy</b>	1	-
The first	There is no	<b>English</b>	1	-
The first	There is no	<b>Arabic Language</b>	1	-
The second	There is no	<b>Specialized Accounting</b>	2	3
The second	There is no	<b>Intermediate Accounting</b>	1	3
The second	There is no	<b>Unified accounting system</b>	1	3
The second	There is no	<b>Cost Accounting</b>	2	3
The second	There is no	<b>Check</b>	1	2
The second	There is no	<b>Corporate Accounting</b>	2	2

The second	There is no	<b>Calculator Applications</b>	1	2
The second	There is no	<b>Research Project</b>	-	2
The second	There is no	<b>English</b>	1	-
The second	There is no	<b>Baath crimes</b>	1	-
The second	There is no	<b>Arabic Language</b>	1	-

## 8. Expected learning outcomes of the program

### Knowledge

1- Introducing the student to accounting concepts and principles

2- Introducing the student to the various branches of accounting (financial, governmental, specialized, cost, accounting system. etc.)

3- Introducing the student to the principles of auditing and internal control

4- Teaching the student to use computers, modern technologies and specialized software in the field of accounting

5- Teaching the student some administrative, economic, statistical concepts and the principles of human rights

1- Establishing the spirit of transparency and integrity in the work required by the accounting profession

2- Notifying the student of the importance of the accounting profession in practical life

6- Teaching the student to do scientific research	
<b>Skills</b>	
<p>2- Program Skills Objectives</p> <p>1 – Training the student on bookkeeping and accounting records</p> <p>2 – Training the student to prepare planning budgets and balance sheet</p> <p>3 – Training the student to carry out control and internal audit procedures and to carry out inventory and settlements</p>	<p>2- General and qualifying skills transferred (other skills related to employability and personal development).</p> <p>1- Communication skills with managers, colleagues at work and customers</p> <p>2- Computer skills</p>
<p>3. Learning outcomes</p> <ul style="list-style-type: none"> <li>- Good performance of financial departments</li> <li>-Community Leadership</li> <li>- Enable the student to acquire accounting skills</li> <li>- Enable the student to calculate revenues and expenses</li> </ul>	<p>3- Statement of learning outcomes</p> <ul style="list-style-type: none"> <li>- Knowledge of the foundations and rules of accounting as well as accounting records and documents of all kinds.</li> <li>- Statement of accounting principles and objectives</li> <li>– Know how to deal with personal withdrawals</li> <li>- Make accounting entries operations</li> </ul>
<b>Values</b>	
<p>4. Learning Outcomes</p> <ul style="list-style-type: none"> <li>- Establishing the spirit of transparency and integrity</li> </ul>	<p>4- Statement of learning outcomes</p> <ul style="list-style-type: none"> <li>- Writing financial statements</li> <li>- Procedures for analyzing accounting operations</li> </ul>

at work required by the accounting profession -Making financial statements -Process analysis -Documentation of buying and selling operations	- Documentation process for all buying and selling operations
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**Ethics**

5- Learning Outcomes -Process analysis -Documentation of buying and selling operations	5. Statement of Learning Outcomes - Conducting the analysis of accounting operations
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**9. Teaching and learning strategies**

Using methodological books for the theoretical side, and teaching the student in accounting laboratories on how to use accounting documents on the practical and applied side

**10. Evaluation methods**

Final and semester exams, in addition to daily quiz tests .

<b>11. Faculty</b>			
<b>Faculty Members</b>			
<b>Academic Rank</b>	<b>Specialization</b>	<b>Special Requirements/Skills (if applicable)</b>	<b>Number of the teaching staff</b>

	General	Special			Staff	lecturer
Assistant Professor	PhD in Accounting	accounting			2	
Assistant Professor	Master of Accounting	accounting			1	
teacher	Master of Industrial Management	Industrial Management			1	
teacher	Master of Finance and Monetary	Finance & Cash			1	
Assistant Lecturer	Master of Finance and Monetary	Finance & Cash			3	
Assistant Lecturer	Master of Accounting	accounting			1	
Assistant Lecturer	Bachelor of Accounting	accounting			1	
Assistant Lecturer	Master of Finance and Banking	Finance Bank			1	

## Professional Development

### Mentoring new faculty members

They are defined as newly recruited members by the university, and are within their first year of academic service. A faculty member in his second year is eligible to participate if he is nominated by the Deanship.

### Professional development of faculty members

1. Determining the department's needs of faculty members and their specializations is based on its vision and objectives.
2. The existence of plans for training programs to develop the skills and abilities of faculty members.
3. The existence of databases for the qualifications and experience of faculty members.
4. The contribution of the faculty member in the fields that serve the department in his field of specialization.
5. The quorum of the faculty member in the department is determined in accordance with the instructions.
6. The department worked to provide research requirements for teachers.
7. Availability of appropriate conditions and administrative and educational requirements within the department.
8. Provide clear and accurate instructions that include the use of modern teaching and learning methods within the department.
9. The department grants facilities for the faculty member to participate in conferences, development courses and training workshops.

## **12. Acceptance Criterion**

The policy is clear, specific and announced for the central admission of students to the department. And priority in admission for graduates of middle school from the professional branch (commercial specialization), while graduates of the scientific and literary branch are accepted by the system of differentiation according to the rate

## **13. The most important sources of information about the program**

Curriculum Vocabulary Guide for Financial and Accounting Majors issued by the Technical Education Authority in 2011

#### 14. Program Development Plan

The Department of Accounting works to develop the student's practical skills and increase his confidence in his scientific capabilities. The curricula are updated by 20% annually by the subject teacher, and the periodic update follows the Deans Committee.

**Program Skills Outline**

				Required program Learning outcomes												
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics				
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4	
First	There is no	Financial Accounting	Basic	√				√				√				
	There is no	Government Accounting	Basic		√			√				√				
	There is no	Accounting readings in English	Basic						√				√			
	There is no	Management	Basic				√		√				√			
	There is no	Economics and public finance	Basic								√			√		
	There is no	Computer Applications	Basic								√					
	There is no	Statistics	Basic								√					
	There is no	Human Rights and Democracy	Optional													√
	There is no	English	Optional							√						
	There is no	Arabic Language	Optional							√						

Second	There is no	Specialized Accounting	Basic	√				√				√			
	There is no	Intermediate Accounting	Basic	√				√				√			
	There is no	Unified accounting system	Basic		√			√		√					
	There is no	Cost Accounting	Basic	√				√				√			
	There is no	Check	Basic			√					√	√			
	There is no	Corporate Accounting	Basic		√			√			√	√			
	There is no	Calculator Applications	Basic							√					
	There is no	English	Optional						√						
	There is no	Baath crimes	Optional												√
	There is no	Arabic Language	Optional	√									√		
	There is no	Research Project	Basic	√				√				√			

- Please check the boxes corresponding to the individual learning outcomes from the program subject to evaluation .

## First Stage

### Course Description Form

1.Course name : Financial Accounting

2.Course code: There is no

3.Semester/Year : Academic Year 2024/2025

4.Date of preparation of this description : October 2024

5.Available attendance forms: Daily attendance

6.Number of study hours (total) number of units (total) 180 hours (6 hours per day x 30 weeks)

7.Name of the course administrator (if more than one name is mentioned).

Name: Ghosoun Thamoud Mohammed

Email: [ghusoon.mohammad.bib@atu.edu.iq](mailto:ghusoon.mohammad.bib@atu.edu.iq)

8.Course objectives

**Subject objectives**

Introducing the student to the basics and rules of accounting Finance

9. Teaching and learning strategies

**Strategy** Lecture, lab, summer training

10. Course structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	6	Accounting - types of accounting books used - conditions to be met in the books.  Documents, their types and methods of registration in the books (single entry and double entry)	What is accounting?	Lectures	Duties Oral exams Discussions Direct Questions  Quiz
2	6	Types of accounting books used - journal - stadium book - legal conditions to be met in the books - documents and their types and methods of registration in the books - single entry - double entry.	Accounting books	Lectures	Duties Oral exams

3	6	How to form capital - the budget as a basis for the theory of double entry - the debit account and the credit account and how to reach knowledge of each of them - an explanation of the general budget vocabulary - assets and requirements	Debit and Credit Account	Lectures	Duties
4	6	Journal - Journal layout - How to register in the journal under the theory of double entry - Types of double entry - Types of accounting entries - Dominant entry - Flexible entry - Various examples	Journal	Lectures	Oral exams
5 6 7	6	Commercial operations and how to prove them in the accounting books - the opening entry - the establishment	Business processes	Lectures	Duties

		expenses - purchases - the returns of purchases - sales - sales returns - personal withdrawals - fixed assets - insurance and its type (insurance with others and insurance from others)			
<b>8</b> <b>9</b>	6	Expenses and their types (revenue and capital expenses and how to distinguish between them - types of revenue expenses - revenues and their types - sales allowances - loans and their types of debit and credit and various cases - payment of interest due on loans.	Expenses and their types	Lectures	Oral exams
<b>10</b>	6	Stadium Book - Stadium Book Planning - Migration and Balance - Stadium Book Guide - Emphasis on	Ledger	Lectures	Duties

		various examples of how to use the book.			
<b>11</b> <b>12</b>	6	Trial balance - trial balance planning - types of trial balance (trial balance balances - trial balance in totals) how to prepare each of them - examples.	Trial Balance	Lectures	Oral exams
<b>13</b> <b>14</b>	6	Trader's operations with the bank – How to open a current account – How to open a deposit account (fixed deposits) How to calculate accrued interest – withdrawal – deposit – check definition – types of checks (issued checks and incoming checks) – endorsement of checks – sending checks to the bank for collection – various bank expenses as well as bank commissions	How to open an account	Lectures	Duties

15 16 17	6	Discount – types of discount – single and compound commercial discount – cash discount.  Commercial papers - bill of exchange - receivables - payment papers.	Commercial Papers Discounting	Lectures	Oral exams
18	6	Justifications for withdrawing commercial papers - cases of disposal of receivables:  1- Collecting the value of the paper on the maturity date and waiting until the maturity date.  2- Sending the commercial paper to the bank for the purpose of collection on the due date.  3- Cutting or deducting the commercial	Withdrawal of commercial papers	Lectures	Duties

		<p>paper before the maturity date.</p> <p>4- Mortgage the commercial paper with the bank against an advance.</p> <p>5- Endorsement of the commercial paper and justifications for endorsement.</p> <p>6- Replacing the commercial paper with a new paper.</p> <p>Payment of the bill of exchange before the due date by the drawee against a discount.</p>			
<b>19</b>	6	Journal of multiple columns - accounts opened in the journal and how to register - examples.	Multiple Balances	Lectures	Oral exams
<b>20</b>	6	Correction of errors - reasons for committing errors in the books - types of accounting errors - methods of correcting	Debugging	Lectures	Duties

		errors - lengthy method - shortcut method - correction of errors in the journal - correction of posting errors - the importance of the trial balance - suspended account.			
<b>21</b> <b>22</b>	6	Final Accounts – Trading – Profit and Loss – Capital Account – Establishment Current Account – Finding Cost of Sales – Balance Sheet	Final Accounts	Lectures	Oral exams
<b>23</b>	6	The difference between the general budget and the trial balance - closing the final accounts at the end of the fiscal year and opening them at the beginning of the fiscal year - various examples.	General Budget and Trial Balance	Lectures	Duties
<b>24</b>	6	Inventory (reconciliation of accounts) settlement of	Inventory	Lectures	Oral exams

		nominal accounts - expenses due for expenses paid in advance - revenues received in advance.			
<b>25</b>	6	Definition of extinction and purposes of extinction - how to estimate extinction - methods of calculating extinction - straight-line method - method of decreasing installment - method of re-estimation - method of recording extinction accounting - direct method and indirect method - various examples.	Disappearing	Lectures	Duties
<b>26</b>	6	Debtors - types of debts (good debts - doubtful debts - bad debts) settlement of the debtors account - how to address bad	Debtors	Lectures	Oral exams

		debts for the provision for doubtful debts. How to process a discount allowance with a permissible discount allowance – How to configure a permissible discount allowance			
27	6	Inventory of receivables - How to form a provision for cutting expenses - Inventory of securities and how to form a provision for the fall in securities prices.	Inventory of receivables	Lectures	Duties
28	6	Fund Inventory – How to Address Shortfall / Deficit / Increase / Surplus / - Pending Account – Examples and Solution of Exercises	Fund Inventory	Lectures	Oral exams
29		Fund inventory - Addressing differences (increase and	Expense Processing	Lectures	Duties

		decrease) - How to organize inventory statement - Types of inventory (periodic and sudden			
30	6	Accounting treatment of the suspense account.	Closure	Lectures	Oral exams

### 11.Course Evaluation

The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams

### 12.Learning and teaching resources

Required textbooks (methodology, if any	Nothing
Main references (sources)	<p>Financial Accounting, Dr. Youssef Awad Al-Adly – Others ,1986 edition of That Al-Salasil Publications, Kuwait.</p> <p>Accounting Assets, Dr. Saleh Al-Razzaq, Dar Al-Bakr, Amman, 1990.</p> <p>In the principles of financial accounting, d. Abdel Hai Marei / University House 1988.</p> <p>Accounting Theory, Dr. Abbas Mahdi Al-Shirazi, That Al-Chains, Kuwait, 1990</p>

	Accounting Systems, Adel Muhammad Hassoun, Dar Al-Kutub /Baghdad, 1991.
Recommended books and references (scientific journals, reports...)	A Study in Public Finance, Amjad Abdul Mahdi Mahmoud Youssef
Electronic references, websites	Scholar

### Course Description Form

<b>1. Course Title: Management</b>
<b>2.Course Code:</b> There is no
<b>3.Semester/Year: Academic Year 2024/2025</b>
<b>4.Date of preparation of this description : October 2024</b>
<b>5. Available Attendance Forms: Daily Attendance</b>
<b>6.Number of study hours (total) / number of units (total): 90 hours (3 hours per week x 30 weeks)</b>
<b>7.Course administrator's name (if more than one name)</b>
<b>8.Name:</b> Ruqayyah Kazem Hamza <b>Email:</b> <a href="mailto:roqaya.almurshidi@atu.edu">roqaya.almurshidi@atu.edu</a>
<b>9.Course Objectives</b>

<b>10. Course Objectives</b>	Introducing the student to the foundations and rules of management
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**11. Teaching and learning strategies**

<b>Strategy</b>	Lecture, laboratory, summer internship
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**12. Course Structure**

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
The first	3	Management – development and concepts – modern schools ((Japanese, situational, Islamic))	Evolution and concepts	Lectures	Duties Oral exams Discussions Direct Questions Quiz
Second	3	Administrative functions	Definition of administrative functions	Lectures	Duties
Third	3	Facility Jobs	Introducing the functions of the facility	Lectures	Oral exams

Fourth	3	Environmental factors affecting management: Economic factors – political factors – social factors – technological factors.	Economic factors – political factors – social factors – technological factors	Lectures	Discussions
Fifth	3	Administrative Functions – Planning	Administrative Functions – Planning	Lectures	Direct Questions
Sixth	3	Types of planning – forecasting and its relationship to central planning	Types of planning	Lectures	Quiz
Seventh	3	Decision Making Process	Decision Making Process	Lectures	Duties
Eighth	3	Programmed and unprogrammed decisions	Programmed and unprogrammed decisions	Lectures	Oral exams

Ninth	3	Scientific means in the decision-making process	Scientific means in the decision-making process	Lectures	Discussions
Tenth	3	Administrative organization	Management	Lectures	Direct Questions
Eleventh	3	The foundations used to determine the divisions of the organizational structure in the organization.	The foundations used to determine the divisions of the organizational structure in the organization.	Lectures	Quiz
Twelfth	3	Committees and Factors Helping to Increase the Effectiveness of Committees	Committees and Factors Helping to Increase the Effectiveness of Committees	Lectures	Duties
Thirteenth	3	Administrative levels and scope of supervision.	Administrative levels and scope of supervision.	Lectures	Oral exams
Fourteenth	3	Validity – limits – sources – types.	Validity – limits – sources – types.	Lectures	Discussions

Fifteenth	3	The relationship between responsibility and validity	The relationship between responsibility and validity	Lectures	Direct Questions
Sixteenth	3	Communication – its types – communication networks and factors affecting the communication process.	Communication – its types – communication networks and factors affecting the communication process.	Lectures	Quiz
Seventeenth	3	Centralization and decentralization	Centralization and decentralization	Lectures	Duties
Eighteenth	3	Stimulation	Stimulation	Lectures	Oral exams
Nineteenth	3	Needs, incentives, motives and the influential relationship between them.	Needs, incentives, motives and the influential relationship between them.	Lectures	Discussions
Twenty	3	Leadership – the difference	Leadership – the difference	Lectures	Direct Questions

		between leadership and manager – leadership characteristics – leadership styles.	between leadership and manager – leadership characteristics – leadership styles.		
Twenty-first	3	Oversight – Control Steps	Oversight – Control Steps	Lectures	Quiz
Twenty-second	3	Types of control – control methods	Types of control – control methods	Lectures	Duties
Twenty-third		Facility Jobs	<b>Facility Jobs</b>	Lectures	Oral exams
Twenty-fourth	3	Production Management – Production Plans	Production Management – Production Plans	Lectures	Discussions
Twenty-fifth	3	Objectives of production plans and their relationship to other jobs	Objectives of production plans and their relationship to other jobs	Lectures	Direct Questions
Twenty-sixth	3	Marketing management –	Marketing management –	Lectures	Quiz

		components of a marketing plan and its importance.	components of a marketing plan and its importance.		
Twenty-seventh	3	Financial management – annual financial plans and their components.	Financial management – annual financial plans and their components.	Lectures	Duties
Twenty-eighth	3	People Management – Components of the Personnel Plan	People Management – Components of the Personnel Plan	Lectures	Oral exams
Twenty-ninth	3	Human Resource Management	Human Resource Management	Lectures	Discussions
Thirty	3	Iraqi Administration	Iraqi Administration	Lectures	Direct Questions

### 13. Course evaluation.

The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams.

### 14. Learning and Teaching Resources

<b>Required textbooks (methodology, if any)</b>	There isn't any
<b>Main references (sources)</b>	<p>1. Principles of Management / Dr. Shawky Dahi / Iyad Mahmoud Al-Rahim, Reda Abdul Razzaq, Baghdad, 1988.</p> <p>2. Principles of Management with Focus on Business Administration / Mohammed Khalil Al-Shamma, Baghdad, 1990.</p> <p>3. Modern Management / Dr. Qasim Al-Qurayushi, Amman, 1979.</p> <p>Principles of Management / Dr. Nouri Al-Azzawi, Basra</p>
<b>Recommended books and references (scientific journals, reports...)</b>	Iraqi Magazines Website
<b>Electronic References, Websites</b>	Scholar

### Course Description Form

1. Course Title: Government Accounting
2. Course Code: There is no

3. Semester/Year: Academic Year: 2024/2025	
4. Date of preparation of this description: October 2024	
5. Available Attendance Forms: Daily	
6. Number of study hours (total) / number of units (total) 120 hours (4 hours per day x 30 weeks)	
7. Course administrator's name (if more than one name)	
Name: Janan Abdul Abbas      Email : Jenan.aldulamy@atu.edu.iq	
8. Course Objectives	
<b>Course Objectives</b>	<b>Introducing the student to the foundations and rules Government Accounting</b>
9. Teaching and learning strategies	
<b>Strategy</b>	Lecture, laboratory, summer internship
10. Course Structure	

<b>The week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
First and second	4	Definition of government accounting, government accounting purposes, importance of government accounting, its characteristics, the field of application of the government budget.	Definition of government accounting	Lectures	Duties
Third	4	The source of the conventional capacity of government units, a	Comparison between financial accounting and	Lectures	Oral exams

		comparison between financial accounting and government accounting.	government accounting.		
Fourth and fifth	4	The General Budget of the State. Definition of the budget, budget divisions, budget chart, difference between the general budget and the balance sheet.	Budget definition	Lectures	Discussions
Sixth and seventh	4	The stages that the budget goes through, the rules for	The stages that the budget goes through, the rules for preparing the	Lectures	Direct Questions

		preparing the budget, the implementation of the budget and the importance of adhering to its items, an applied case in how to prepare and implement the budget.	budget, the implementation of the budget and the importance of adhering to its items, an applied case in how to prepare and implement the budget.		
Eighth and ninth	4	Administrative formations and government accounting system, the concept of the public treasury, the duties of the public treasury, the formations of	Administrative formations and government accounting system, the concept of the public treasury, the duties of the public treasury, the formations of	Lectures	Quiz

		the public treasury / its branches, the link between the branches of the public treasury, the method of financing government units and treasury.	the public treasury / its branches, the link between the branches of the public treasury, the method of financing government units and treasury.		
Tenth	4	The central accounting system, the definition of the central accounting system, the types of the central system, the responsibilities of the accounting	The central accounting system, the definition of the central accounting system, the types of the central system, the responsibilities of the accounting unit	Lectures	Duties

		unit under it, the treasury under the central system	under it, the treasury under the central system		
Eleventh	4	The method of financing the unit applied to this system, the method of controlling the absolute units of this system, the advantages and disadvantages of centralization.	The method of financing the unit applied to this system, the method of controlling the absolute units of this system, the advantages and disadvantages of centralization.	Lectures	Oral exams
Second and thirteenth	4	The decentralized accounting system, the definition of the decentralized	The decentralized accounting system, the definition of the decentralized	Lectures	Discussions

		system, the components of the decentralized system, and the responsibilities of the accounting unit under it.	system, the components of the decentralized system, and the responsibilities of the accounting unit under it.		
Fourth and fifteenth	4	The method of financing the accounting unit under the decentralized system. Documents, records used in accounting work. Tables and trial balances, the entities to which the data are provided	The method of financing the accounting unit under the decentralized system. Documents, records used in accounting work. Tables and trial balances, the entities to which the data are provided	Lectures	Direct Questions

		and their purpose.	and their purpose.		
Sixth and seventeenth	4	Classification of budget accounts according to the accounting manual for budget accounts. The method of constrained treatments under the decentralized system,	Classification of budget accounts according to the accounting manual for budget accounts. The method of constrained treatments under the decentralized system,	Lectures	Quiz
Eighteenth and nineteenth	4	Definition of revenues, and their types according to the accounting manual for budget accounts, practical	Definition of revenues, and their types according to the accounting manual for budget accounts, practical	Lectures	Duties

		exercises on the first section / revenues.	exercises on the first section / revenues.		
Twentieth and twenty-first	4	Definition of expenditures and their types according to the accounting manual for budget accounts / practical exercises on the second section / expenditures.	Definition of expenditures and their types according to the accounting manual for budget accounts / practical exercises on the second section / expenditures.	Lectures	Oral exams
Second, third and twenty-fourth	4	Financial, non-financial and statutory assets, their concepts and classification according to the accounting	Financial, non-financial and statutory assets, their concepts and classification according to the accounting	Lectures	Discussions

		manual for budget accounts, practical exercises on financial and non-financial assets.	manual for budget accounts, practical exercises on financial and non-financial assets.		
Fourth and twenty-fifth	4	Financial liabilities and statutory liabilities, their concepts, and their divisions according to the accounting manual for budget accounts, practical exercises on financial and statutory liabilities.	Financial liabilities and statutory liabilities, their concepts, and their divisions according to the accounting manual for budget accounts, practical exercises on financial and statutory liabilities.	Lectures	Direct Questions

Twenty-sixth	4	Transfer and financial powers, taking into account the Financial Management and Public Debt Law / 94 of 2004.	Transfer and financial powers, taking into account the Financial Management and Public Debt Law / 94 of 2004.	Lectures	Quiz
Seventh and Twenty-eighth	4	Contracting – general conditions, technical and accounting aspects, constraint treatments, applied exercises.	Contracting – general conditions, technical and accounting aspects, constraint treatments, applied exercises.	Lectures	Duties
Twenty-ninth and thirty-ninth	4	How to set up the result calculation (budget transactions), and the	How to set up the result calculation (budget transactions), and the	Lectures	Oral exams

		financial position account, at the country level.	financial position account, at the country level.		
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## 11. Course Evaluation

The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams.

## 12. Learning and Teaching Resources

Required textbooks (methodology, if any)	No
Main references (sources)	<p>1- Government Accounting and Public Financial Management – Hanna Razouki Al-Sayegh – 1989 Al-Zaman Press.</p> <p>2- Lectures on government accounting or budget accounts, Dr. Maher Musa Al-Obaidi, Al-Maaref Press, 1984.</p> <p>3- Financial Management and Public Debt Law of 2004.</p> <p>4- State Budget Law No. 107 of 1985.</p> <p>5- Government Accounting, Explanation of the General Foundations of the Budget, p. 1, Al-Sayegh, 1976.</p>

Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites Internet	Scholar

### Course Description Form

1. Course: Economics and Public Finance
2. Course Code: There is no

3. Semester/Year: Academic Year 2024/2025					
4. Date of preparation of this description: October 2024					
5. Available Attendance Forms: Daily Attendance					
6. Number of study hours (total) / number of units (total): 90 hours (3 hours per week x 30 weeks)					
7. Course administrator's name (if more than one name)					
Name: Ruqayya Kazem Hamza			Email: roqaya.almurshidi@atu.edu		
8. Course Objectives					
<b>Course Objectives</b>			Introducing the student to the foundations and rules Principles of Economics		
9. Teaching and learning strategies					
<b>Strategy</b>		Lecture, laboratory, summer internship			
10. Course Structure					
The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
The first	3	The concept of	The concept of economics,	Lectures	Duties

		economics, human needs and means of satisfying them, the relationship of economics with other sciences.	human needs and means of satisfying them, the relationship of economics with other sciences.		
Second and third	3	The economic problem, the nature of the economic problem in different economic systems, the pillars of the economic problem,	The economic problem, the nature of the economic problem in different economic systems, the pillars of the economic problem, patterns of solving the economic problem	Lectures	Oral exams

		patterns of solving the economic problem,			
Fourth	3	Demand, concept of demand, demand law, demand schedule, executors, factors affecting demand.	Demand, concept of demand, demand law, demand schedule, executors, factors affecting demand.	Lectures	Discussions
Fifth and sixth	3	The student's flexibility (price, internal, intersect) and how to calculate them.	The student's flexibility (price, internal, intersect) and how to calculate them.	Lectures	Direct Questions

Seventh	3	Supply, concept of supply, law of supply, supply table, supply curve, factors affecting supply.	Supply, concept of supply, law of supply, supply table, supply curve, factors affecting supply.	Lectures	Quiz
Eighth	3	Elasticity of supply and how to calculate it, equilibrium price.	Elasticity of supply and how to calculate it, equilibrium price.	Lectures	Duties
Ninth and tenth	3	Production, the concept of production, forms of production, elements of production	Production, the concept of production, forms of production, elements of production (land, labor, allocation and division of	Lectures	Oral exams

		(land, labor, allocation and division of labor, capital, organization)	labor, capital, organization).		
Eleventh and twelfth	3	Production costs, concept of costs, implicit and explicit costs, fixed costs and variable costs, total costs, average costs, cost, marginality, formulas for calculating these costs.	Production costs, concept of costs, implicit and explicit costs, fixed costs and variable costs, total costs, average costs, cost, marginality, formulas for calculating these costs.	Lectures	Discussions

Thirteenth	3	Revenue, total, average and marginal revenue and its calculation formulas.	Revenue, total, average and marginal revenue and its calculation formulas.	Lectures	Direct Questions
Fourteenth and fifteenth	3	Markets: their forms and characteristics  1. Full competition market and its conditions  2. Total monopoly market and its characteristics  3. Monopolistic competition	Markets: their forms and characteristics  5. Full Competition Market and its Conditions  6. Total monopoly market and its characteristics  7. Monopolistic competition  8. Oligopoly	Lectures	Quiz

		4. Oligopoly			
Sixteenth	3	National product and national income, methods of calculating national income (production method, income method, spending method)	National product and national income, methods of calculating national income (production method, income method, spending method)	Lectures	Duties
Seventeenth	3	Money, the concept of money,  Barter and its disadvantages,  Money functions,  Types of money	money, the concept of money,  Barter and its disadvantages,  Functions of money, types of money	Lectures	Oral exams

Eighteenth	3	Monetary problems/ inflation:  Defined  Causes, Consequences  Deflation: what it is,  Its causes, consequences .	Monetary problems/inflation :  Definition, causes, consequences  Deflation: what it is, is,  Its causes, consequences.	Lectures	Discussions
Nineteenth	3	Definition of public finance  ,General needs,  Characteristics of general needs	Definition of public finance,  general needs,  Characteristics of general needs	Lectures	Direct Questions
Twentieth and twenty-first	3	Overhead ,  Its elements, divisions.	Public expenditures, their elements, their divisions.	Lectures	Quiz

Twenty-second	3	The economic effects of public expenditures (their impact on production, on income and its distribution on employment, on investment, on consumption)	The economic effects of public expenditures (their impact on production, on income and its distribution on employment, on investment, on consumption)	Lectures	Duties
Twenty-third	3	Public revenues, types, state revenues from its properties.	Public revenues, types, state revenues from its properties.	Lectures	Oral exams

Twenty-fourth	3	Taxes, definition of taxes, tax elements.	Taxes, definition of taxes, tax elements.	Lectures	Discussions
Twenty-fifth	3	Tax Purposes (economic purposes, social purposes).	Tax Purposes (economic purposes, social purposes).	Lectures	Direct Questions
Twenty-sixth	3	Tax base and division  Taxes according to their base (consolidated tax, multiple taxes, taxes on persons and taxes on money, taxes	Tax base and division  Taxes according to its pot ( Unified Tax , and multiple taxes ,  Taxes on persons and taxes on money,  Direct taxes	Lectures	Quiz

		Direct and indirect .	and indirect .		
Twenty-seventh	3	Tax rate (relative price, progressive price, descending price).	Tax rate (relative price, ascending price, descending price).	Lectures	Duties
Twenty-eighth	3	Tax justice and the rules on which it is based.	Tax Justice and the rules on which it is based.	Lectures	Oral exams
Twenty-ninth	3	Fees: definition, Types, comparison and between the tax	Fees: definition, Types, comparison and between the tax	Lectures	Discussions
Thirty	3	Public Loans	Public Loans ,	Lectures	Direct Questions

		Definition, methods	Definition, methods		
		Subscription	Subscription, types		
		By it, its types,	Conditions		
		Conditions, Economic Effects of Public Loans	Economic Impacts  For General Loans		

### 11. Course Evaluation

The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams.

### 12. Learning and Teaching Resources

Required textbooks (methodology, if any)	There isn't any
Main references (sources)	1. Dr. Salem Tawfiq Al-Najafi "Introduction to Economics". Ministry of Higher Education and Scientific Research / University of Mosul / Dar Al-Kutub for Printing and Publishing 1993.

2. Dr. Mustafa Rushdi Shiha  
"Economics through Partial Analysis" /  
Dar Al-Maarifa University / Alexandria  
1989.
3. Dr. Mohammed Mahmoud Al-Nasr,  
Dr. Abdullah Muhammad Alamia  
"Principles of Microeconomics", Dar Al-  
Amal, Irbid, 1998.
4. Dr. Hussein Omar, "Principles of  
Economic Knowledge", That Al-Salasil  
Publications, Kuwait, 1989.
5. Dr. Taher Al-Janabi, "Studies in  
Public Finance", helped Al-Mustansiriya  
University to print it in 1990.
6. Mustafa Hussein Salman, "Public  
Finance", Dar Al-Mustaqbal for  
Publishing and Distribution, 1990.
7. Hisham Mohammed Safwat Al-  
Omari, "Economics of Public Finance  
and Fiscal Policy", Part One, Public  
Expenditures, Public Revenues and

	Public Loans, University of Baghdad, 1988.  Dr. Saeed Al-Obaidi, "The Economics of Public Finance", Dar Dijla, Amman, 2011.
Recommended books and references (scientific journals, reports...)	Iraqi Magazines
Electronic References, Websites	Scholar

### Course Description Form

1. Course Title: Computer Applications
2. Course Code: There is no

3. Semester/Year: Academic Year 2024/2025					
4. Date of preparation of this description: October 2024					
5. Available Attendance Forms: Daily Attendance					
6. Number of study hours (total) / number of units (total) 90 hours (3 hours per week x 30 weeks)					
7. Course administrator's name (if more than one name)					
Name: Mohamed Faris      Email: <a href="mailto:murtadha.shani@atu.edu.iq">murtadha.shani@atu.edu.iq</a>					
8. Course Objectives					
<b>Course Objectives</b>			Introducing the student to the foundations and rules  Computer Applications		
9. Teaching and learning strategies					
<b>Strategy</b>		Lecture, laboratory, summer internship			
10. Course Structure					
<b>The week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>

1 and 2	3	<p>Introduction to the computer / computer system / information technology / types of computers / input units / central processing unit / output units / main memory and its types / data storage in memory / factors affecting computer performance</p> <p>Definition of software and its types / systems</p>	<p>Computer Components</p> <p>Computer Physical Parts</p> <p>Software</p>	Lectures	Duties
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		software: operating systems / programming languages and software systems / applied software			
<b>3 – 12</b>	3	Introduction to Windows / Features / Operating the device / Turning off the device / Using the mouse / Windows screen components: Taskbar: Icons: and their types	Windows  Control panel  Window handling  Start Menu	Lectures	Oral exams

		(standard and general)			
		Control Panel / Desktop	File & Folder		
		Control / Screen Saver / Window Colors and Lines / Screen	Folders and files		
		Settings / Adjust Screen Colors / Modify Time and Date	Accessories		
		/ Volume / Change Between Mouse Buttons / Double-Click Speed Control / Change Mouse Pointer / Control Mouse Speed / Install and	Accessories		

		Uninstall Programs			
		Minimize and enlarge the window / final closure / temporary closure / move the window / control the capacity of the window / ways to run applications and programs			
		Order start menu items / delete start menu items / add submenu to start menus / add new			

		button to start menu			
		Basic System Information / Stop Unwanted Applications			
		Windows explorer window finder / My computer icon / my computer window parts			
		Recycle Bin (delete, retrieve and empty the basket) / My Document icon			
		Definition of files and folders /			

		Identification of files and folders / Properties of files Definition of folders / Create files and folders / Change the name of files and folders / Move file or folder / Move file or folder / Copy file or folder / Search for file or folder / Create a shortcut icon for an application or file Calculator / Notepad / WordPad / Use			
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		the memo to edit and create the file  Paint / Screen Components / Create  Drawings / Select Front and Background Colors / Choose Brush Font Size / Select and select the drawing tool / Save Drawing / Make Drawing Desktop Background / End Paint  Amusement software Media player			
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<b>13 and 14</b>	3	Viruses / Reason for naming / Definition / Ways of spreading the virus / Symptoms of infection with the virus / Protection methods / Types of viruses  Computer crimes / theft / hackers	<b>Computer Ethics</b>	Lectures	Discussions
<b>15 - 26</b>	3	Features of the word processor / running the word / the basic elements	<b>Word Processor Microsoft word</b>	Lectures	Direct Questions



		<p>Clipboard: Cut / Copy / Paste / Copy Format</p> <p>Font: Change font / font size / enlarge and reduce font / clear formatting / change font color / text highlight color / subscript / superscript text / change case / underline style / effects / character spacing</p> <p>Paragraph: Numbering / Bullets / Create a</p>	<p><b>References</b></p> <p><b>Corresponde nce mailings</b></p> <p><b>Review</b> review</p> <p><b>View</b> View</p>		
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		bulleted list to existing text  / Cancel bullets / Indent  / Paragraph spacing / Line spacing / Text direction / Alignment / Borders & Shading  Styles: Normal  / No Spacing / Heading 1 / Heading 2 / Subtitle / Change Styles  / Show Preview / Disable Linked  Styles / Options			
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		References and citation: insert quote / source management / style  Captions: Insert Caption  Index: Index Insertion / Mark Entry / Update Index  Creation: Envelopes / Labels  Proofreading: Spelling & Grammar / Research / Thesaurus / Translation / Translation ScreenTip /			
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		<p>Language Set / Word Count</p> <p>Comments: New Comment / Delete / Previous/Next</p> <p>Tracker: Track Changes/Ballo ons/Final Appearance Tag/Show Tags/Review Pane</p> <p>Changes: Accept/Reject/ Previous/Next</p> <p>Protection: Protect your document</p> <p>Document views: Print layout / Full screen reading</p>			
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		/ Web layout / Outline / Draft Show and hide: ruler / gridlines / document map / thumbnail Zoom in and out: 100% / one page / two pages / page view Frame: New Frame / All Order / Split / Switch Tire Microsoft office word Help			
27 30-	3	Networks and their types / forms of networks / network protocols /	<b>Internet</b>	Lectures	Quiz

		Internet and its development / Internet and intranet / firewalls / some basic Internet concepts / Internet connection / open Internet browser / components of the Internet browsing window / browser icons / web addresses / browser use / change the start page / toolbars / close the browser and disconnect the Internet /			
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		archives / store favorite pages / search engines / how to search for information on the Internet / copy text and images to any application / download files from the Internet / prepare for printing /Print			
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11. Course Evaluation

The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams.

12. Learning and Teaching Resources

Required textbooks (Methodology, if any)	Lectures
Main references (sources)	Sami Ahmed Al-Omari, Introduction to Computer Science, Computer Center – University of Jordan.

Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

### Course description form

1. Course Title: Accounting Readings
2. Course Code: There is no
3. Semester/Year: Academic Year 2024/2025
4. Date of preparation of this description: October 2024
5. Available Attendance Forms: Daily Attendance
6. Number of study hours (total) / number of units (total) 120 hours (4 hours per day x 30 weeks)
7. Course administrator's name (if more than one name)

Name: Mona Abed Sakban

Email : [abdmuna247@gmail.com](mailto:abdmuna247@gmail.com)

### 8. Course Objectives

#### Course Objectives

Introducing the student to the foundations and accounting English terminology

### 9. Teaching and learning strategies

#### Strategy

Lecture, laboratory, summer internship

### 10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
The first	4	Definition of basic English terms	Definition of basic English terms	Lectures	Duties
Second	4	Learn about basic terms in administrative disciplines	Learn about basic terms in administrative disciplines	Lectures	Oral exams
Third	4	Learn about the basic terms	Learn about the basic terms in the	Lectures	Discussions

		in the field of accounting	field of accounting		
Fourth	4	Readings of selected topics in the field of administrative disciplines	Readings of selected topics in the field of administrative disciplines	Lectures	Direct Questions
Fifteen	4	Definition of accounting, branches of accounting	Definition of accounting, branches of accounting	Lectures	Quiz
Sixth	4	Accounting as a profession, organizations and specialized institutes	Accounting as a profession, organizations and specialized institutes	Lectures	Duties
Seventh	4	Read the topic about the concept of accounting	Read the topic about the concept of accounting	Lectures	Oral exams

Eighth	4	Review of the terminology of the conceptual framework of accounting	Review of the terminology of the conceptual framework of accounting	Lectures	Discussions
Ninth	4	Accounting Assumption and Principles Terminology	Accounting Assumption and Principles Terminology	Lectures	Direct Questions
Tenth	4	Readings in accounting theory – entrances and methods of accounting thought	Readings in accounting theory – entrances and methods of accounting thought	Lectures	Quiz
Eleventh	4	Readings in accounting theory – forms and schemes	Readings in accounting theory – forms and schemes	Lectures	Duties

Twelfth	4	Professional institutes and international bodies in the field of accounting	Professional institutes and international bodies in the field of accounting	Lectures	Oral exams
Thirteenth	4	Accounting Standards Preparation Committees	Accounting Standards Preparation Committees	Lectures	Discussions
Fourteenth	4	Readings in Financial Accounting Standards	Readings in Financial Accounting Standards	Lectures	Direct Questions
Fifteenth	4	Readings in Government Accounting Standards	Readings in Government Accounting Standards	Lectures	Quiz
Sixteenth	4	Accounting constraints, different models	Accounting constraints, different models	Lectures	Duties
Seventeenth	4	Accounting entries,	Accounting entries,	Lectures	Oral exams

		multiple readings, formal aspects	multiple readings, formal aspects		
Eighteenth	4	Trading Account Terminology	Trading Account Terminology	Lectures	Discussions
Nineteenth	4	Readings of topics in the trading account	Readings of topics in the trading account	Lectures	Direct Questions
Twenty	4	Expense terminology	Expense terminology	Lectures	Quiz
Twenty-first	4	Revenue terminology	Revenue terminology	Lectures	Duties
Twenty-second	4	Readings of profit and loss topics	Readings of profit and loss topics	Lectures	Oral exams
Twenty-third	4	Terminology for assets	Terminology for assets	Lectures	Discussions
Twenty-fourth	4	Terminology for liabilities and capital	Terminology for liabilities and capital	Lectures	Direct Questions

Twenty-fifth	4	Readings of topics related to the statement of financial position	Readings of topics related to the statement of financial position	Lectures	Quiz
Twenty-sixth	4	Terminology for extinction and inventory	Terminology for extinction and inventory	Lectures	Duties
Twenty-seventh	4	Readings of topics related to extinction and inventory	Readings of topics related to extinction and inventory	Lectures	Oral exams
Twenty-eighth	4	Terminology for cost accounting	Terminology for cost accounting	Lectures	Discussions
Twenty-ninth	4	Readings of special topics in cost accounting	Readings of special topics in cost accounting	Lectures	Direct Questions
Thirty	4	Terminology for Audit and Internal Control	Terminology for Audit and Internal Control	Lectures	Quiz

11. Course Evaluation	
The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams.	
12. Learning and Teaching Resources	
Required textbooks (methodology, if any)	Lectures
Main references (sources)	Dia Al-Qamusi, Principles of Accounting, Dar Al-Kutub, Mosul.
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

### Course Description Form

1. Course: Human Rights and Democracy
2. Course Code: There is no
3. Semester/Year: Academic Year 2024-2025
4. Date of preparation of this description: October 2024
5. Available Attendance Forms: Daily Attendance
6. Number of study hours (total) / number of units (total) 60 hours (1 hour per day x 30 weeks)
7. Course administrator's name (if more than one name)

Name: Zaid Majeed Khader

Email: zzaid6394@gmail.com

### 8. Course Objectives

#### Course Objectives

Introducing the student to  
the principles of rights  
Human

### 9. Teaching and learning strategies

#### Strategy

Lecture , laboratory, summer internship

### 10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
The first	1	The relationship between human rights and public freedoms.  In the Universal Declaration of Human Rights	The relationship between human rights and public freedoms.  In the Universal	Lectures	Duties

			Declaration of Human Rights		
Second	1	In regional charters and national constitutions.	In regional charters and national constitutions.	Lectures	Oral exams
Third	1	Forms and categories of human rights and their interdependence	Forms and categories of human rights and their interdependence	Lectures	Discussions
Fifth	1	Economic, social and cultural human rights and civil and political human rights.	Economic, social and cultural human rights and civil and political human rights.	Lectures	Quiz
Sixth	1	Modern human rights: the right to	Modern human rights:the right	Lectures	Duties

		development, the right to a clean environment, the right to solidarity, the right to Islam... etc.)	to development, the right to a clean environment, the right to solidarity, the right to Islam... etc.)		
Seventh	1	The interdependence of human rights is indivisible	The interdependence of human rights is indivisible	Lectures	Oral exams
Eighth	1	Guarantees of respect and protection of human rights  The effect of the duality of the elimination of public freedoms.	Guarantees of respect and protection of human rights  The effect of the duality of the elimination	Lectures	Discussions

			of public freedoms.		
Ninth	1	Guarantees of respect and protection of human rights at the national level	Guarantees of respect and protection of human rights at the national level	Lectures	Direct Questions
tenth	1	Guarantees in the Constitution and Laws	Guarantees in the Constitution and Laws	Lectures	Quiz
Eleventh	1	Guarantees in the principle of the rule of law	Guarantees in the principle of the rule of law	Lectures	Duties
Twelfth	1	Guarantees of public freedom	Guarantees of public freedom	Lectures	Oral exams

Thirteenth	1	Non-judicial litigation or grievance.	Non-judicial litigation or grievance.	Lectures	Discussions
Fourteenth	1	Judicial appeal.  Determining the responsibility of the state for its legitimate acts.	Judicial appeal.  Determining the responsibility of the state for its legitimate acts.	Lectures	Direct Questions
Fifteenth	1	The nature of the French judiciary.	The nature of the French judiciary.	Lectures	Quiz
Sixteenth	1	Areas of jurisdiction in the field of public freedoms.	Areas of jurisdiction in the field of public freedoms.	Lectures	Duties

Seventeenth	1	State Council.  The legal status of judges.	State Council.  The legal status of judges.	Lectures	Oral exams
Eighteenth	1	Public freedoms under administrative jurisprudence	Public freedoms under administrative jurisprudence	Lectures	Discussions
Nineteenth	1	General principles governing administrative jurisprudence in the field of public freedoms	General principles governing administrative jurisprudence in the field of public freedoms	Lectures	Direct Questions
Twenty	1	The concept of equality  The historical development of the	The concept of equality  The historical development of	Lectures	Quiz

		<p>concept of equality.</p> <p>The modern development of the idea of equality.</p> <p>Gender equality</p> <p>Equality between individuals according to their beliefs and race.</p>	<p>the concept of equality.</p> <p>The modern development of the idea of equality.</p> <p>Gender equality</p> <p>Equality between individuals according to their beliefs and race.</p>		
Twenty-first	1	<p>Classification of public freedoms:</p> <p>Fundamental freedoms or individual freedoms.</p>	<p>Classification of public freedoms:</p> <p>Fundamental freedoms or individual freedoms.</p>	Lectures	Duties

		<ul style="list-style-type: none"> <li>- Intellectual freedoms or cultural freedoms.</li> <li>- Social economic freedoms</li> </ul>	<ul style="list-style-type: none"> <li>- Intellectual freedoms or cultural freedoms.</li> <li>- Social economic freedoms</li> </ul>		
Twenty-second	1	<p>Fundamental or individual freedoms.</p> <ul style="list-style-type: none"> <li>• The first topic: freedom of security, feeling and reassurance.</li> <li>- The effect of applying the principle of individual security</li> <li>- Adopting the principle of non-</li> </ul>	<p>Fundamental or individual freedoms.</p> <ul style="list-style-type: none"> <li>• The first topic: freedom of security, feeling and reassurance.</li> <li>- The effect of applying the principle of individual security</li> <li>- Adopting the principle of non-retroactivity of laws.</li> </ul>	Lectures	Oral exams

		<p>retroactivity of laws.</p> <ul style="list-style-type: none"> <li>- Stages of relative development of the principle of individual security.</li> <li>- In the monarchy before the French Revolution</li> <li>- In the revolutionary period.</li> <li>- Imperial period.</li> </ul>	<ul style="list-style-type: none"> <li>- Stages of relative development of the principle of individual security.</li> <li>- In the monarchy before the French Revolution</li> <li>- In the revolutionary period.</li> <li>- Imperial period.</li> </ul>		
Twenty-third	1	<p>Acute measures of individual freedom and its guarantees.</p> <p>A- Detention and Detention</p>	<p>Acute measures of individual freedom and its guarantees.</p> <p>A- Detention and Detention</p> <p>B. Arrest</p>	Lectures	Discussions

		<p>B. Arrest</p> <p>C. Imprisonment</p> <p>D. Detention pending investigation</p>	<p>C. Imprisonment</p> <p>D. Detention pending investigation</p>		
Twenty-fourth	1	<ul style="list-style-type: none"> <li>- Exceptional or temporary judiciary</li> <li>- Special Courts of France, Fifth Republic</li> <li>- Algerian War of Liberation and Extraordinary Justice</li> </ul>	<ul style="list-style-type: none"> <li>- Exceptional or temporary judiciary</li> <li>- Special Courts of France, Fifth Republic</li> <li>- Algerian War of Liberation and Extraordinary Justice</li> </ul>	Lectures	Direct Questions
Twenty-fifth	1	Freedom to go and return:	Freedom to go and return:	Lectures	Quiz

		<p>1- Movement of vehicles</p> <p>2- Market License</p> <p>Chapter Eight – Personal Freedom:</p> <p>Title II: Intellectual Freedoms.</p>	<p>1- Movement of vehicles</p> <p>2- Market License</p> <p>Chapter Eight – Personal Freedom:</p> <p>Title II: Intellectual Freedoms.</p>		
Twenty-sixth	1	<p>Freedom of opinion</p> <p>Freedom of belief</p> <p>Law of Separation of State and Church</p>	<p>Freedom of opinion</p> <p>Freedom of belief</p> <p>Law of Separation of State and Church</p>	Lectures	Duties

Twenty-seventh and Twenty-eighth	1	<p>Freedom of Trade and Industry:</p> <ul style="list-style-type: none"> <li>- Constitutional contents</li> <li>- Intervention of the regulatory authority</li> <li>- Scope of freedom of trade and industry</li> </ul>	<p>Freedom of Trade and Industry:</p> <ul style="list-style-type: none"> <li>- Constitutional contents</li> <li>- Intervention of the regulatory authority</li> <li>- Scope of freedom of trade and industry</li> </ul>	Lectures	Oral exams
Twenty-ninth  Thirty	1	<p>Political Parties and Public Freedoms</p> <p>Public freedoms in the Third World:</p>	<p>Political Parties and Public Freedoms</p> <p>Public freedoms in the Third World:</p>	Lectures	Discussions
11. Course Evaluation					

The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams.

## 12. Learning and Teaching Resources

Required textbooks (methodology that Found )	Lectures
Main references (sources)	Abdul Adi Sultan Al-Rikabi (Rights).
Recommended books and references (scientific journals, reports...)	Iraqi Magazines
Electronic References, Websites	Scholar

### Course description form

1. Course Title: English
2. Course Code: There is no
3. Semester/Year: Academic Year 2024/2025
4. Date of preparation of this description: October 2024
5. Available Attendance Forms: Daily Attendance

6. Number of study hours (total) / number of units (total) 30 hours (1 hour per day x 30 weeks)					
7. Course administrator's name (if more than one name)					
Name: Noha Qasim Suhail			Email: <a href="mailto:zzaid6394@gmail.com">zzaid6394@gmail.com</a>		
8. Course Objectives					
<b>Course Objectives</b>			<b>Introducing the student to English grammar</b>		
9. Teaching and learning strategies					
<b>Strategy</b>		Lecture			
10. Course Structure					
<b>The week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
Week 1	1	Basic terms usage	Definition of basic English terms	Lectures	Duties
Week 2	1	Basic management terms usage	Learn basic terms in management	Lectures	Oral exams

Week 3	1	Basic accounting	Learn basic terms in accounting	Lectures	Discussions
Week 4	1	Reading selective topics	Readings of selective subjects in management	Lectures	Direct Questions
Week 5	1	Usage of English terms ( IFAC,AAA)	Accounting definition,type of accounting	Lectures	Quiz
Week 6-8	1	Reading of some professional accounting organization	Accounting as position , organizations and specialized insitutions	Lectures	Duties
Week 9	1	Writing and usage of	Readings of accounting concept	Lectures	Oral exams

		theoretical frame terms			
Week 10	1	Writing principles and assumptions terms	Terms of accounting theory	Lectures	Discussions
Week11	1	Selective readings in accounting theory	Terms of accounting principles and hypothesis	Lectures	Direct Questions
Week 12	1	Selective readings in accounting theory	Readings in accounting theory, methodologies of accounting science	Lectures	Quiz
Week 13	1	Get to know the	Readings in accounting	Lectures	Duties

		international and professional organizations	theory, diagrams charts		
Week 14-16	1	Readings of accounting standards	International organizations and associations in accounting	Lectures	Oral exams
Week 17-18	1	Accounting entries usage	Committees responsible of preparing accounting principles	Lectures	Discussions
Week 19	1	Usage of trading account	Readings in financial accounting principles	Lectures	Direct Questions

Week 20	1	Usage of expenditure accounts	Readings in public accounting principles	Lectures	Quiz
Week 21	1	Usage of revenue accounts	Accounting entries (examples)	Lectures	Duties
Week 22	1	Usage of profit and loss accounts	Accounting entries(formal aspects)	Lectures	Oral exams
Week 23	1	Usage of asset accounts	Terms of trading account	Lectures	Discussions
Week 24	1	Usage of debits accounts	Readings in trading account	Lectures	Direct Questions
Week 25	1	Usage of financial	Terms of expenditures	Lectures	Quiz

		statement accounts			
Week 26	1	Usage of inventory and depreciation accounts	Terms of revenues	Lectures	Duties
Week 27-28	1	Usage of cost accounting terms	Readings in profit and loss topics	Lectures	Oral exams
Week 29	1	Usage of auditing and internal control	As sets terms	Lectures	Discussions
Week 30	1	Usage of auditing and internal control terms	Terms of capital and debits	Lectures	Direct Questions
11. Course Evaluation					

The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams.

## 12. Learning and Teaching Resources

Required textbooks (methodology, if any)	Lectures
Main references (sources)	Methodological book approved by the Ministry of Higher Education
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

### Course Description Form

1. Course Title: Statistics
2. Course Code: There is no
3. Semester/Year: Academic Year 2024/2025
4. Date of preparation of this description: October 2024
5. Available Attendance Forms: Daily Attendance
6. Number of study hours (total) / number of units (total) 60 hours (2 hours per day x 30 weeks)
7. Course administrator's name (if more than one name)
Name: Jumana Ali Baqer      Email: jumana.ali@atu.edu.iq

## 8. Course Objectives

**Course Objectives**

**Introducing the student to the foundations of And the rules of the principles of statistics**

## 9. Teaching and learning strategies

**Strategy**

Lecture, Laboratory, Summer Training

## 10. Course Structure

<b>The week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
First	2	Statistics, its definition, importance, relationship with other sciences statistics, definition of the statistical method, review of the statistical method.	Statistics, its definition, importance, relationship with other sciences statistics, definition of the statistical method, review of the statistical method.	Lectures	Duties

Second and third	2	Classification and tabulation of data, formation of simple and double frequency tables.  Classification and Tabulation of data	Classification and tabulation of data, formation of simple and double frequency tables.  Classification and Tabulation of data	Lectures	Oral exams
Fourth and fifth	2	Graphical presentation of classified data:–  A – Histogram. B – Frequency polygon. C – Frequency curve.  D – The frequency curve of the ascending and	Graphical presentation of classified data:–  A – Histogram. B – Frequency polygon. C – Frequency curve.  D – The frequency curve of the ascending and	Lectures	Discussions

		descending grouping.	descending grouping.		
Sixth	2	Measuring the central tendency, its concept and uses, the arithmetic mean in unclassified data and classified data (lengthy method) is a shortcut.  Averages or Measures of Central Tendency	Measuring the central tendency, its concept and uses, the arithmetic mean in unclassified data and classified data (lengthy method) is a shortcut.  Averages or Measures of Central Tendency	Lectures	Direct Questions
Seventh and eighth	2	The median, its definition, its calculation methods for unclassified and classified	The median, its definition, its calculation methods for unclassified and classified	Lectures	Quiz

		data arithmetically and graphically. Mode, concept, calculation of unclassified and classified data (Pearson's method arithmetically and graphically). The Mediau	data arithmetically and graphically. Mode, concept, calculation of unclassified and classified data (Pearson's method arithmetically and graphically). The Mediau		
Ninth	2	Dispersion measures, concept and uses, disperison range for unclassified and classified data, quartile deviation for unclassified data.	Dispersion measures, concept and uses, disperison range for unclassified and classified data, quartile deviation for unclassified data.	Lectures	Duties

Tenth	2	Quartile deviation of mathematically and graphically classified data.Semi-Inter –Quartile – Range	Quartile deviation of mathematically and graphically classified data.Semi-Inter –Quartile – Range	Lectures	Oral exams
Eleventh	2	Mean deviation, concept and importance, methods of calculation of unclassified data	Mean deviation, concept and importance, methods of calculation of unclassified data	Lectures	Discussions
Twelfth and thirteenth	2	Standard deviation, concept and importance, methods of calculation for unclassified and classified data	Standard deviation, concept and importance, methods of calculation for unclassified and classified data	Lectures	Direct Questions

		Standard Deviation	Standard Deviation		
Fourteenth	2	Simple correlation, concept, methods of calculating unclassified data (verbose method and shortcut method). Simple Correlation Coefficient .	Simple correlation, concept, methods of calculating unclassified data (verbose method and shortcut method). Simple Correlation Coefficient .	Lectures	Quiz
Fifteenth	2	Person correlation coefficient for tabbed data	Person correlation coefficient for tabbed data	Lectures	Duties
Sixteenth and seventeenth	2	Rank Correlation , Spearman Correlation for sparman ranks,	Rank Correlation , Spearman Correlation for sparman ranks,	Lectures	Oral exams

		sparmans rank correlation coeff. Spearman's modified correlation.	sparmans rank correlation coeff. Spearman's modified correlation.		
Eighteenth and nineteenth	2	Data correlation traits correlation between attributes Coupling coefficient . Coefficent of Association Compatibility coefficient .Coefficent of Centingency	Data correlation traits correlation between attributes Coupling coefficient . Coefficent of Association Compatibility coefficient .Coefficent of Centingency	Lectures	Discussions
Twenty	2	Time series – its concept. Uses of Time Series	Time series – its concept. Uses of Time Series	Lectures	Direct Questions

Twenty-first and twenty-second	2	General trend – concept – ways to find it Secular trend a. Moving averages method. B. Mean method of two halves of the series. C. Least squares method.	General trend – concept – ways to find it Secular trend In. Moving averages method. B. Mean method of two halves of the series. C. Least squares method.	Lectures	Quiz
Twenty-third	2	Index numbers, their concept, and their uses, index numbers	Index numbers, their concept, and their uses, index numbers	Lectures	Duties
Twenty-fourth, twenty-fifth and twenty-sixth	2	Simple index numbers. Weighted index numbers – Spire Number	Simple index numbers. Weighted index numbers – Spire Number	Lectures	Oral exams

		– Bash number – Fisher number (optimal)	– Bash number – Fisher number (optimal)		
Twenty–seventh, twenty–eighth, twenty–ninth and thirtieth	2	Quality Control Production – control methods – Charts	Production Quality Control – control methods – Charts	Lectures	Discussions

### 11. Course Evaluation

The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end–of–year exams.

### 12. Learning and Teaching Resources

Required textbooks (methodology, if any)

No

Main references (sources)

. Jaafar Salman Yousef, Principles of Statistics, University of Basra, 1990.  
– Dr. Ayesh Mahmoud Zeitoun, Stigmatized Statistics, University French, Darhmann Publishing, 1989.

Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

## second phase

### Course Description Form

<b>1. Course Title: Specialized Accounting</b>
<b>2. Course Code:</b> There is no
<b>3. Semester/Year: Academic Year 2024/2025</b>
<b>4. Date of preparation of this description: October 2024</b>
<b>5. Available Attendance Forms: Daily Attendance</b>
<b>6. Number of study hours (total) / number of units (total) 150 hours (5 hours per day x 30 weeks)</b>
<b>7. Course administrator's name (if more than one name)</b>
<b>Name: Suhair Daa Hussein</b> <b>Email: <a href="mailto:suheer.sober.iba@atu.edu.iq">suheer.sober.iba@atu.edu.iq</a></b>

## 8. Course Objectives

### Course Objectives

- Provide the student with adequate information about
- Accounting systems followed in
- The different sectors, and the components of these
- regulations in commercial banks,
- Oil accounting, accounting in
- Insurance Companies

## 9. Teaching and learning strategies

### Strategy

Lecture, Lab, Summer Training

## 10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	5	Bank accounting, Arabization of the commercial bank, its functions and	Bank Accounting	Lectures	Duties

		<p>departments, sources of use of money in the bank, the accounting system followed in banks, books, records and documents used</p>			
<p>Second, third and fourth</p>	5	<p>Bank's Technical Departments, Current Accounts Division, Current Account, Account Types, Current Accounts, Current</p>	<p>Bank's Technical Departments</p>	Lectures	Oral exams

		<b>Account Opening, Deposits, Withdrawals, Transfers, Interest Calculations on Current Accounts Receivable</b>			
<b>Fifth and sixth</b>	<b>5</b>	<b>Fixed Deposits Division, Deposits of Amounts, Calculations of Interest Due on Deposits, Accounting Treatment for Withdrawal of Deposits Before Due Date,</b>	<b>Fixed Deposits Division</b>	<b>Lectures</b>	<b>Discussions</b>

		<b>Accounting Treatment of Withdrawal of Deposits on the Due Date (Accounting Treatment for Renewal of the Deposit with Interest and Accounting Treatment for Renewal of the Principal of the Deposit Without Interest)</b>			
<b>Seventh and eighth</b>	<b>5</b>	<b>Savings Deposit Division, Conditions for Opening a Savings Account,</b>	<b>Savings Deposits Division</b>	<b>Lectures</b>	<b>Direct Questions</b>

		<b>Deposits, Withdrawals, Transfers, Interest Calculations by Transfer Method</b>			
<b>Ninth and tenth</b>	<b>5</b>	<b>Letters of Guarantee, Certified or Certified Instruments</b>	<b>Letters of Guarantee</b>	<b>Lectures</b>	<b>Quiz</b>
<b>Eleventh, twelfth and thirteenth</b>	<b>5</b>	<b>Discounting bills of exchange, discounting the bill before the maturity date in favor of the bank's customers from customers</b>	<b>Discounting bills of exchange</b>	<b>Lectures</b>	<b>Duties</b>

		with current accounts in the same bank or in other banks (added) and accounting treatment of the debtor's refusal to pay or delay in payment			
Fourteenth and fifteenth	5	External Transfer Section, Buying and Selling Foreign Currencies, Transfer to and from Abroad, Issuing Traveler's Checks for	External Transfer Section	Lectures	Oral exams

		<b>Travelers, Issuing Credits</b>			
<b>Sixteenth and seventeenth</b>	<b>5</b>	<b>The nature of the activity and operations of the credit department, documentary credits opened and cleared</b>	<b>Documentary Credits</b>	<b>Lectures</b>	<b>Discussions</b>
<b>Eighteenth and nineteenth</b>	<b>5</b>	<b>Final accounts, how to prepare the trial balance, make adjustment entries, prepare the adjusted trial balance, prepare the</b>	<b>Final Accounts</b>	<b>Lectures</b>	<b>Direct Questions</b>

		profit account, then prepare the financial position statement			
Twenty	5	Accounting in oil companies – basic concepts – characteristics of oil accounting and decreasing assets	Accounting in oil companies	Lectures	Quiz
Twenty–first	5	Constrained treatments in oil accounting, drilling and exploration stage	Constrained treatments in oil accounting	Lectures	Duties

<b>Twenty– second</b>	<b>5</b>	<b>Current expenses method, total costs (capital) method, successful efforts method</b>	<b>Successful efforts method</b>	<b>Lectures</b>	<b>Oral exams</b>
<b>Twenty– third</b>	<b>5</b>	<b>Restricted treatments for the drilling and exploration phase</b>	<b>Restricted treatments for the drilling and exploration phase</b>	<b>Lectures</b>	<b>Discussions</b>
<b>Twenty– fourth</b>	<b>5</b>	<b>Calculation of amortization of oil contracts on the basis of a percentage, cost and duration of each contract</b>		<b>Lectures</b>	<b>Direct Questions</b>

<b>The twenty</b>	<b>5</b>	<b>International and local accounting standards for oil accounting, amortization of unprepared contracts</b>	<b>Amortization of unprepared contracts</b>	<b>Lectures</b>	<b>Quiz</b>
<b>Twenty–sixth and twenty–seventh</b>	<b>5</b>	<b>Accounting in insurance companies, operations for proving insurance premiums due and how to collect them in the branches of life insurance, accounting operations for the commission</b>	<b>Accounting in insurance companies</b>	<b>Lectures</b>	<b>Duties</b>

		<b>due in favor of agencies and how to address them, operations related to the cancellation of insurance policies and accounting operations in granting regular and automatic loans in terms of policies and how to collect them, accounting operations for liquidating insurance policies and accounting operations</b>			
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		related to compensation			
Twenty– eighth and twenty– ninth	5	Reinsurance accounts and accounting reserves, operations for incoming and outgoing insurance premiums, accounting operations for outgoing and incoming reinsurance, capital and reserves and how to form the accounting reserve	Reinsurance Accounts	Lectures	Oral exams
Thirty	5	Preparation of income and expenses	and statement of	Lectures	Discussions

		<b>account and statement of financial position</b>	<b>financial position</b>		
<b>11. Course Evaluation</b>					
The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams.					
<b>12. Learning and Teaching Resources</b>					
<b>Required textbooks (methodology, if any)</b>			There isn't any		
<b>Main references (sources)</b>			Specialized Accounting / Ibrahim Al-Sabri		
<b>Recommended books and references (scientific journals, reports...)</b>			Iraqi Magazines Website		
<b>Electronic References, Websites</b>			Scholar		

### Course Description Form

1. Course Title: Intermediate Accounting
2. Course Code: There is no
3. Semester/Year: Academic Year 2024/2025

4.Date of preparation of this description: October 2024	
5.Available Attendance Forms: Daily Attendance	
6.Number of study hours (total) / number of units (total) 120 hours (4 hours per day x 30 weeks)	
7.Course administrator's name (if more than one name)	
Name: Laith Ali Hammadi      Email: <a href="mailto:Layth.hammadi@atu.edu.iq">Layth.hammadi@atu.edu.iq</a>	
8.Course Objectives	
<b>Course Objectives</b>	<p>Enable the student to apply the foundations</p> <p>Accounting to enable him to evaluate</p> <p>Financial position of the institution</p> <p>And show the accounts scientifically</p> <p>And logical to serve the administrative levels</p> <p>In all sectors</p>
9.Teaching and learning strategies	
<b>Strategy</b>	Lecture, Laboratory, Summer Training

10. Course Structure					
The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
The first	4	Introduction to accounting, its nature, objectives, outputs System Accounting Users Accounting Information	Practical examples of final accounts in different economic establishments (trading account, profit and loss account)	Lectures	Duties
Second	4	financial statements, how to prepare them, Review Final accounts, Trading account,	The same vocabulary as the first week	Lectures	Oral exams

		Profit and losses, Balance sheet.			
Third	4	Financial statements in industrial establishments	Applications on preparing final accounts and converting them into financial statements	Lectures	Discussions
Fourth	4	Operating Detection and Manufacturing Statement)	Applications on setting up the operating account, determining the cost of production	Lectures	Direct Questions
Fifth	4	Income Statement	Applications on setting up the operating statement, determining the cost of	Lectures	Quiz

			manufactured goods		
Sixth	4	Operating statement and income statement	Applications on preparing the income statement (income statement)	Lectures	Duties
Seventh	4	Preparing a statement of distribution of profits and losses	Applications on setting up the operating statement and income statement	Lectures	Oral exams
Eighth	4	Statement Of Financial Position	Applications on preparing the profit and loss distribution statement	Lectures	Discussions
Ninth	4	Cach Flow Cash Audit Statement	Applications on the preparation of the statement of	Lectures	Direct Questions

			financial position		
Tenth	4	Financial statements in commercial establishments	Applications on the preparation of financial statements in commercial establishments.	Lectures	Quiz
Eleventh	4	Work Sheet and Constraint Marketing	Applications on Work Sheet Preparation and Constraint Marketing .	Lectures	Duties
Twelfth	4	Debtors and the composition of the provision for doubtful debts	Applications on the preparation of debtors and the composition of the provision for doubtful debts Yoon	Lectures	Oral exams
Thirteenth	4	Cash and bank	Applications on cash	Lectures	Discussions

		statement matching	preparation and bank statement matching		
Fourteenth	4	Revenue, capital and deferred expenses and the importance of differentiating between expenses and the effects of confusion between them	Applications on the preparation of revenue, capital and deferred expenditures	Lectures	Direct Questions
Fifteenth	4	Fixed assets, types, methods of obtaining tangible fixed assets, cash purchase, term purchase,	Applications on methods of acquisition of tangible fixed assets, cash purchase, term purchase, construction or	Lectures	Quiz

		construction or manufacture, gifting	manufacture, gifting.		
Sixteenth	4	Extinction of fixed assets – its causes – the basis of its calculation	Applications on the extinction of fixed assets, the basis of calculation.	Lectures	Duties
Seventeenth	4	Methods of calculating extinction, and methods of recording extinction	Applications on methods of calculating extinction, methods of recording extinction	Lectures	Oral exams
Eighteenth	4	Processing change in extinction calculation, change in useful life, extinct and still in use fixed assets	Applications on the treatment of extinction calculation change, useful life change, extinct and still in use fixed assets.	Lectures	Discussions

Nineteenth	4	Sale of fixed assets	Applications on the sale of fixed assets	Lectures	Direct Questions
Twenty	4	Replacement of fixed assets.	Applications on the replacement of fixed assets.	Lectures	Quiz
Twenty-first	4	Losses and profits on sale and replacement of fixed assets.	Applications on losses and profits on sale and replacement of fixed assets	Lectures	Duties
Twenty-second	4	Investments, types, conditions.	Applications about investments, stocks, buying them	Lectures	Oral exams
Twenty-third	4	Shares, purchases, profits, sale, bonus shares.	Applications about receiving dividends, selling them, bonus shares	Lectures	Discussions

Twenty-fourth	4	Bonds, their types, conditions, purchase at face value, purchase between interest periods.	Applications on the purchase of bonds at face value, and the purchase between interest payment periods.	Lectures	Duties
Twenty-fifth	4	Buying and selling bonds for more than the nominal value, (buying with a premium), amortizing the premium, profit and loss of sale.	Applications on buying and selling bonds for more than the face value, (buying with a premium), amortization of the premium, profit and loss of sale	Lectures	Oral exams
Twenty-sixth	4	Buying and selling bonds below the nominal value (buying with a	Applications on buying and selling bonds below face value (buying	Lectures	Discussions

		discount), amortizing the discount, profit and loss of sale.	with discount), amortizing discount, profit and loss of sale		
Twenty-seventh	4	Department accounts, definition.	Apps about department accounts, registration and migration	Lectures	Direct Questions
Twenty-eighth	4	Transfers between departments	Apps about transfers between departments	Lectures	Quiz
Twenty-ninth	4	Distribution of expenses between departments, required accounting records.	Applications on the distribution of expenses between departments, required accounting records.	Lectures	Duties

Thirty	4	General review and completion of the curriculum	General applications and review.	Lectures	Oral exams
11. Course Evaluation					
The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams.					
12. Learning and Teaching Resources					
Required textbooks (methodology, if any)			No		
Main references (sources)			<p>1– Kamal Hassan Jumaa / Jamil Jawad Hamid / Hatem Ibrahim Hassan / Dar Al-Hikma for Printing and Publishing / 1991</p> <p>2 – Planning budgets as a tool to control the accounts of public companies / Abdul Aziz Mahmoud Imam / Riyadh / 1983.</p> <p>3– Accounting principles between theory and practice / Abdel Fattah Al-Sahn / University Youth Foundation / Alexandria.</p>		

Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

### Course Description Form

1. Course Title: Cost Accounting
2. Course Code: There is no
3. Semester/Year: Academic Year 2024/2025
4. Date of preparation of this description: October 2024
5. Available Attendance Forms: Daily Attendance
6. Number of study hours (total) / number of units (total) 150 hours (5 hours per day x 30 weeks)
7. Course administrator's name (if more than one name)

Name: Zainab Zuhair Mahdi

Email: [zainba.mahde.iba16@atu.edu.iq](mailto:zainba.mahde.iba16@atu.edu.iq)

## 8. Course Objectives

### Course Objectives

Define and enable the student to apply the concepts of cost accounting in various economic establishments, as cost accounting is one of the information systems that understands management for the purposes of the administrative decision-making process

## 9. Teaching and learning strategies

**Strategy** Lecture, Lab, Summer Training

## 10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	5	Introduction to cost accounting / cost accounting / cost accounting objectives / uses / the relationship between cost	Applied cases on the location of cost accounting and its	Lectures	Duties

		accounting, financial accounting and management accounting / cost concepts.	relationship with other departments		
Second	5	Cost tabs / natural tab / functional tab / classification by relationship to the product unit / tab by relationship to the size of the activity (production).	Practical cases on the classification of functional costs, natural, direct and indirect, constant and variable	Lectures	Oral exams
Third	5	Cost centers / cost units / production units / with an explanation of linking the initial cost to cost centers and their units.	Cases about the division of the project into production and service cost centers	Lectures	Discussions
Fourth	5	Elements of cost/materials/control	Practical cases on the	Lectures	Direct Questions

		of materials/documentary cycle of the material procurement process/pricing of purchased materials and how to calculate the cost of materials.	documentary cycle of purchase and calculation of purchase costs		
Fifth	5	Procedure for storing materials / warehouse documents / inventory records / methods of pricing materials disbursed from stores / method of what is received or not disbursed first / method of what is received finally disbursed first.	View documents, inventory records and exercises on pricing methods (LIFO, FIFO))	Lectures	Quiz
Sixth	5	The method of the inventory rate by pricing / how to calculate the value of the last period store /	Applied cases by the method of the inventory rate and the	Lectures	Duties

		inventory of stored materials / types of inventory accounting treatments for natural damage and abnormal damage.	calculation of the last period store		
Seventh	5	Storage Limits / Max / Minimum / Economic Quantity / Demand Limit	Practical cases on storage limits and economic quantity of purchase	Lectures	Oral exams
Eighth	5	Control over the wage element / the documentary cycle of wages / methods of paying wages	Presentation of the documentary cycle of wages and exercises on ways to raise wages	Lectures	Discussions
Ninth	5	Incentives / their importance / types /	Practical cases of incentives	Lectures	Direct Questions

		and how to prepare wage lists	and how to prepare wage lists		
Tenth	5	Problems related to wages / overtime / lost time / benefits in kind / vacations / social security / under direct and indirect wage analysis	Applied cases of overtime, vacations and wage analysis	Lectures	Quiz
Eleventh	5	Control over the expense element / inventory of actual expenses / estimated expenses / how to distribute expenses to production and service centers / principles and rules of distribution	Applied cases on how to limit indirect expenses and distribute them to centers	Lectures	Duties
Twelfth	5	Distribution method to centers by total distribution method	Practical cases on the basis of the distribution of	Lectures	Oral exams

		and individual distribution	expenses in a total and individual way		
Thirteenth	5	The method of the descending distribution of service centers to production centers	Practical exercises on using the descending distribution method	Lectures	Discussions
Fourteenth	5	The method of mutual distribution of service centers to production centers	Practical exercises on using the cross-distribution method	Lectures	Direct Questions
Fifteenth	5	Loading rates for indirect industrial costs with an explanation and comparison of the different ways to find these rates with an explanation of accounting constraints	Applied cases of load rates and deviation analysis	Lectures	Quiz

		to address the cost of indirect expenses			
Sixteenth	5	Marketing, administrative and financing costs/analysis and how to address them	Practical cases on marketing, administrative and financing costs	Lectures	Duties
Seventeenth	5	Lists of different costs The purpose of their preparation, the method of total costs (total), its components, the most important criticisms directed at the method and how to prepare the list	Applications for different cost lists and total cost list	Lectures	Oral exams
Eighteenth	5	How to process production at the beginning of the period and the last period of full production or under	Total cost list applications and production processing under operation	Lectures	Discussions

		operation under the total method			
Nineteenth	5	The method of variable costs, their components and areas of use / and criticisms directed at them	Application cases for the preparation of a variable cost and income statement	Lectures	Direct Questions
Twenty	5	How to prepare lists of variable costs and process production at the beginning and end of the period for full production and production under operation under the variable method	Application cases for processing production under operation in the variable list	Lectures	Quiz
Twenty one	5	Comparison between both the total and variable method and the effect of each method on the net	Applied cases for comparison between the total list and the variable	Lectures	Duties

		profit resulting from its use			
Twenty-second	5	Production order cost system, nature of production order card, documentary cycle of production order system	Application display of the production order card	Lectures	Oral exams
Twenty-third	5	Raw materials element, how to determine the cost of materials loaded on orders, treatment of damaged materials, (natural damage and abnormal damage)	Applied cases to address damage and determine the cost of loaded materials	Lectures	Discussions
Twenty-fourth	5	Indirect industrial expenses, the basis of estimating and distributing them to production orders, how to extract loading rates at the level of the	Application cases of load rates on production orders	Lectures	Direct Questions

		center and the production order			
Twenty-fifth	5	Analysis of deviations arising between indirect industrial costs charged to centers and orders with actual indirect industrial costs and redistribution of deviations	Applied cases for analyzing deviations between charged and actual costs	Lectures	Quiz
Twenty-sixth	5	Accounting for the system of production stages, types of stages, determining the cost elements of the production stage	Cases of the types of production stages and loading them with cost elements	Lectures	Duties
Twenty-seventh	5	Treatment of damaged units in the production stages (natural damage and abnormal damage) in case of benefiting from them	Applied cases for the treatment of damaged units in the	Lectures	Oral exams

		in operation or selling them as damaged units	production stages		
Twenty-eighth	5	Determining the cost of production at the stage in the event that there is production under operation at the end of the period and the completion rates are uniform or different for the cost elements	Applied cases in the event of a value of sale or return of damaged units for operation	Lectures	Discussions
Twenty-ninth	5	Determining the production costs in the stage in the event of production under operation at the beginning of the period with the different completion rates of the cost elements	Applied cases for processing production under operation at the end of the period in the stage	Lectures	Direct Questions
Thirty	5	Study of equivalent production lists and	Applied cases to	Lectures	Quiz

		stage production evaluation list by average cost method	address production under operation at the beginning of the period in the stage in an average cost method		
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### 11. Course Evaluation

The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams.

### 12. Learning and Teaching Resources

Required textbooks (methodology, if any)	Systematic cost accounting book approved by the Ministry of Higher Education
Main references (sources)	Cost Accounting/ Khalil Radi Hussein
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

## Course Description Form

1. Course Name: Unified Accounting System	
2.Course Code: There is no	
3.Semester/Year: Academic Year 2024/2025	
4.Date of preparation of this description: October 2024	
5.Available Attendance Forms: Daily Attendance	
6.Number of study hours (total) / number of units (total) 120 hours (4 hours per day x 30 weeks)	
7.Course administrator's name (if more than one name)	
Name: Maida Hassan Madi                      Email: maiyda.madhi.iba@atu.edu.iq	
8.Course Objectives	
<b>Course Objectives</b>	<b>Teaching the student the foundations and general concepts For the accounting system and how to prove treatments Restriction and private record keeping</b>

			<b>and the preparation of final accounts</b>		
9. Teaching and learning strategies					
Strategy		Lecture, Lab, Summer Training			
10. Course Structure					
<b>The week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
First	4	Unified Accounting System, Accounting Manual, Innovations in the Unified Accounting System	Unified accounting system, applied uses are practical examples of purchasing from the local market  Receipt of fixed assets upon purchase  B- Receipt of fixed assets after the	Lectures	Duties

			purchase period		
Second	4	Fixed assets accounts and ways to obtain them, purchase in the local market	Practical examples of purchase from the foreign market (documentary credits) for fixed assets) Receipt of imported fixed assets in one shipment B – Receipt of imported fixed assets with multiple shipments	Lectures	Oral exams
Third	4	Buying in the foreign market	Practical examples of construction by contractors, including	Lectures	Discussions

			secondary contracting		
Fourth	4	Construction by contractors (records of the authority ordering the work)	A- In the records of the other party B - In the records of the executing entity (construction contracting company)	Lectures	Direct Questions
Fifth	4	Construction by contractors (records of the executing entity)	Practical examples of gifts and donations in the records of the donor and its donor	Lectures	Quiz
Sixth	4	Donations and gifts (records of the donor and donor)	Practical examples of manufacturing fixed assets within the unit and processing	Lectures	Duties

			<p>from within the unit</p> <p>Practical examples of construction by direct implementation committees</p> <p>Practical examples of central financing of fixed assets</p>		
Seventh	4	In-Facility Manufacturing, Central Finance	<p>Practical examples of deferred revenue expenditures</p> <p>A – In case of purchase from the local market</p> <p>b– In case obtained from</p>	Lectures	Oral exams

			within the economic unit		
Eighth	4	Establishment of assets by committees	Practical examples of write-off and sale of fixed assets  A- Sale of written off fixed assets.  B- Donation of written off fixed assets	Lectures	Discussions
Ninth	4	Deferred revenue expenses	Practical examples of purchasing stock of commodity supplies from the local market	Lectures	Direct Questions
Tenth	4	Write-off and sale of fixed assets	Practical examples of buying stock	Lectures	Quiz

			<p>from the foreign market</p> <p>(Documentary credits for the purchase of materials)</p> <p>Documentary credits for the account of the establishment when importing stocks of commodity supplies from abroad with one shipment and several shipments</p> <p>B –</p> <p>Documentary credits for the account of others when importing stocks of</p>		
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			commodity supplies from abroad for the account of customers upon their request		
Eleventh	4	Introduction to inventory calculations, purchasing inventory of commodity supplies from the local market	Practical examples of stock of waste from commercial activity with quantitative and value control in the production company and commercial companies	Lectures	Duties
Twelfth	4	Purchasing stocks of commodity supplies from the foreign market	The same vocabulary of the thirteenth week	Lectures	Oral exams

Thirteenth	4	Waste and consumables stock	<p>Practical examples of stock of goods with others</p> <p>A- Practical examples of sending inventory to others for the purpose of temporary loan</p> <p>B_ Practical examples of sending inventory to others for the purpose of conducting some manufacturing operations on it</p>	Lectures	Discussions
Fourteenth	4	Waste and consumables stock	Practical examples of loans granted upon grant,	Lectures	Direct Questions

			accrual and receipt of interest and loan redemption with interest at the end of the loan term		
Fifteenth	4	Inventory of goods with others	Practical examples of loans received upon receipt of the loan, accrual and payment of interest, interest payment with the loan at the end of the loan	Lectures	Quiz
Sixteenth	4	Loans	Practical examples of financial investments in the case of buying shares	Lectures	Duties

			and documents, depositing with banks, fixed deposits, maturity and receipt of returns on these investments, selling shares and bonds, and receiving the value of the deposit or documents with interest at the end of the period.		
Seventeenth	4	Loans Received	Selling shares and bonds and receiving the value of the deposit or bonds with	Lectures	Oral exams

			interest at the end of the term		
Eighteenth	4	Financial investments	Practical examples of accrued revenues and revenues received in advance	Lectures	Discussions
Nineteenth	4	Financial investments	Practical examples of outstanding expenses and prepaid expenses	Lectures	Direct Questions
Twenty	4	Miscellaneous accounts receivable and miscellaneous payable, including revenues due and received in advance	Practical examples of compensation requests for damages to the company's assets Practical examples of	Lectures	Quiz

			cash and inventory differences between the bookkeeper and what is actually in the fund or stores in case of increase and decrease with the treatment of these differences		
Twenty-first	4	Expenses due and received in advance	Practical examples of advances (advances for the purposes of activity, advances of associates, marriage advances) when granting	Lectures	Duties

			advances, recovery of advances, amortization of marriage advances Practical examples of money, including permanent advances with practical examples of them and practical examples of checks and transfers for collection and transfers and rejected checks and checks on the road		
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Twenty–second	4	Compensation requests for cash and inventory differences	Practical examples of capital at the commencement of its operation or opening entry Practical examples of reserves – Practical examples of the composition of precautions – Practical examples of reserve for high fixed asset prices	Lectures	Oral exams
Twenty–third	4	Advances and money	Practical examples of the provision for accumulated extinction and practical examples of	Lectures	Discussions

			the provision for doubtful debts when the provision was formed for the first time, writing off debts for the fiscal year and adjusting the balance of the book provision		
Twenty-fourth	4	Capital and reserves	Practical examples of salaries and wages  Proof of the registration of salaries and monthly wages, the registration of the withdrawal of salaries, the payment of	Lectures	Direct Questions

			deductions to the concerned authorities, and the registration of returning unreceived salaries and wages to the Fund and re-disbursing them.		
Twenty-fifth	4	Accumulated extinction allowance, provision for doubtful debts	Addressing salary and wage errors by disbursing the shortage and recovering the increase independently  Addressing salary and wage errors with the entry	Lectures	Quiz

			of salaries and wages		
Twenty–sixth	4	Payroll and wage accounts and everything related to them	<p>Practical examples of the constrained treatment of complete and incomplete production stocks and works under implementation</p> <p>And goods for the purpose of sale at the beginning and end of the period and closing in the current activity account</p>	Lectures	Duties
Twenty–seventh	4	Payroll and wage accounts	Practical examples of final accounts	Lectures	Oral exams

		and everything related to them			
Twenty–eighth	4	Warehouse of complete and incomplete production and works under implementation and stock of goods for the purpose of sale first and last period	Examples of the balance sheet in the accounting system	Lectures	Discussions
Twenty–ninth and thirty–ninth	4	Final accounts and balance sheet under the unified accounting system	Setting up the current activity account, settlement restrictions and closing restrictions	Lectures	Direct Questions
11. Course Evaluation					
The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end–of–year exams.					
12. Learning and Teaching Resources					

Required textbooks (methodology, if any)	No
Main references (sources)	<ol style="list-style-type: none"> <li>1. The Unified Accounting System, Dr. Talib Al-Wa'iz, Razzaq Nour Omran / Dar Al-Hikma for Printing and Publishing / 1990.</li> <li>2. Unified Accounting System / National Audit Office / 1985.</li> <li>3. The unified accounting system in the companies of the socialist sector / Dr. Abdul Basit Ahmed Radwan / 1977.</li> <li>4. Unified accounting system for banks and insurance companies – financial position.</li> </ol>
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

### Course Description Form

1. Course Title: Calculator Applications
2. Course Code: There is no

3. Semester/Year: Academic Year 2024/2025	
4. Date of preparation of this description: October 2024	
5. Available Attendance Forms: Daily Attendance	
6. Number of study hours (total) / number of units (total) 90 hours (3 hours per day x 30 weeks)	
7. Course administrator's name (if more than one name)	
Name: Mohamed Fares                      Email: <a href="mailto:murtadha.shani@atu.edu.iq">murtadha.shani@atu.edu.iq</a>	
8. Course Objectives	
<b>Course Objectives</b>	<b>Teaching the student the skills of working on Calculator and the use of its ready-made applications And the Internet in the field of competence</b>
9. Teaching and learning strategies	
<b>Strategy</b>	Lecture, Lab, Summer Training

10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1- 6	3	E-mail and its programs / E-mail features / e-mail spam / how to create an e-mail / how e-mail works / e-mail addresses / running the Internet browser program (Internet Explorer) / creating an e-mail account on the site yahoo /Features of the postal account window / Modify settings / Customize the toolbar /Search	Internet 2 and Email	Lectures	Duties

		methods / Basic search and advanced search by file type / Advanced search engines / Browse messages / Sort messages / Put a follow-up flag for the email message and delete it / Open and compress the files attached to the message / Create a new message / Attach a file to the message attach files / Reply to e-mail / Resend mail to another party / Delete files			
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		<p>attached to the message / Close the connection with the Internet / Drafting the signature of messages / Delete mail / Print mail / Search for a message Create e-mail folders / Address book / Add an email address to the address book / Create a group in the address book / Network etiquette / Options for sending messages</p>			
7-9	3			Lectures	Oral exams

		<p>Introduction to Power Point / How to run Power Point / P.P window components / Entering the P.P application / Exit the P.P application / P.P application interface / Create presentations / Store presentations / Recall previously stored presentations / Enter data and text / Specify the size, shape and color of the font / Slides / Arrange slides /</p>	<p>Presentations</p> <p>Power point</p>		
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		Slideshow / Insert new slide / Move slide / Scan slide / Slide numbering / Animations and sound effects / Add animation effects to slide elements / Change animation effect / Cancel animation effect / Use buttons and actions / Arrange paragraphs within the slide / Hide slide / Add time on slide / Add music to slide / Create a project B Power Point			
10 – 20	3			Lectures	Discussions

		Introduction / Run Excel / Excel window components / Bilingual and orientation worksheet in Excel / Insert data in worksheet / Modify input data  New / Open Inventory File / Close Worksheet / Save New Worksheet / Save Worksheet Already Existing / Print Preview / Close Worksheet / Exit Excel  Clipboard: Cut / Copy / Paste / Copy Format	Excel app  Microsoft Excel  Office button  Home  Home		
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		<p>Font: Change font / font size / enlarge and reduce font / clear formatting / change font color / text highlight color / subscript / superscript text / change case / underline style / effects / character spacing</p> <p>Align: Align text in the cell vertically / Align text in the cell horizontally / rotate text / Text direction from right to left or vice versa / Increase and</p>	<p>Insert</p> <p>Page layout</p> <p>Page layout</p> <p>Formulas</p>		
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		decrease the margin between the border and the text in the cell / Wrap text / Merge and center	Data		
		Number : Numeric format / Account number format / percentage pattern / comma pattern Increase and decrease decimal places	Review Review		
		Styles: Numeric Formatting / Format as Table / Predefined Formatting Styles / Define Custom Column Cell Styles / Insert	View View		

		Sheet / Delete Cells / Delete Rows / Delete Columns / Delete Sheet / Format Cell Size  Cells: Insert Cells / Insert Rows / Insert Columns / Insert Paper / Delete Sheet / Format Cell Size / Vision (Show and Hide) Rows, Columns and Sheet / Organize Sheets / Rename Sheet / Move or Copy Paper / Tab Color / Protect Sheet  Edit: AutoSum / Fill / Clear / Sort			
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		<p>&amp; Filter / Find and Select</p> <p>Tables: Insert a table / Create a table</p> <p>Illustrations: picture / clip art / shapes / smart art drawing</p> <p>Charts : Column / Line / Circular / Bar / Area / Scatter / Other Charts</p> <p>Text: Text Box / Header &amp; Footing /Word Art /Signature Line/Object/Code</p> <p>Attributes : Themes / Colors / Fonts / Effects</p>			
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		<p>Page Setup:  Margins / Page  Size /  Orientation /  Background /  Print Titles</p> <p>Resize for  convenience:  width / length /  resizing</p> <p>Paper Options:  Right-to-Left  Paper / Gridlines  / View / Print /  Titles</p> <p>Order: Position /  Bring Forward /  Send to  Background /  Wrap Text /  Align / Group /  Rotate /  Selection Pane /</p>			
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		<p>Conditional Formatting</p> <p>Function library: insert function / autosum / recently used elements / financial / logical (if statement / text / date and time / search and signal / math and trigonometry / additional functions</p> <p>Calculation: Arithmetic / Arithmetic Operations (Addition / Subtraction / Multiplication / Division) /</p>			
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		<p>Calculation Now Options / Calculation of Sheet / Automatic Addition Calculation of Subtotals</p> <p>Get external data: from access / from text / from other sources / existing connections</p> <p>Contacts: Update All / Contacts / Properties / Edit / Links</p> <p>Sort and filter: / / Sort / Filter / Scan /</p>			
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		Reapply / Advanced  Data tools: text to columns / remove duplicates / data validation / merge / what if analysis  Outline: Grouping / Unassembly / Subtotal  Proofreading: Spelling & Grammar / Research / Thesaurus / Translation / Translation ScreenTip / Language Set / Word Count			
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		<p>Comments: New Comment / Delete / Previous / Next / Show and hide comment / Show all comments</p> <p>Changes : Protect Sheet / Protect Workbook / Share in Workbook</p> <p>Workbook views: print layout / full screen reading / web layout / outline / draft</p> <p>Show and hide: ruler / gridlines / formula bar / message bar / titles</p>			
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		Zoom in and out: 100% / one page / two pages / page view  Frame: New Frame / Arrange All / Freeze Parts / Split / Hide / Show / Side by Side View / Reposition Frame / Save Workspace / Switch Frames			
21 – 25	3	Run app Access / Application Features / Template Categories / Features / Create a new blank database /	Access app	Lectures	Direct Questions

		<p>Home command  ( Views / Font /  Rich Text /  Records / Sort &amp;  Filter / Find.</p> <p>Create command  / table / table  templates / table  design / form /  split form /  multiple items /  blank form /  extra forms /  form design /  report / labels /  empty report /  report wizard /  report design /  query wizard /  query design.</p> <p>External Data  command /  Saved Imports /</p>			
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		Access / Excel M text file.  Export / Excel / word / text file.  Myr" Database Tools / Relationships / Database Documentation / Command Analysis / Access Database .			
26– 30	3	Projects by Specialization	Projects by Specialization	Lectures	Quiz
11. Course Evaluation					
The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams.					
12. Learning and Teaching Resources					
Required textbooks (methodology, if any)			No		
Main references (sources)			Lectures		

Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

### Course Description Form

1. Course: Corporate Accounting
2. Course Code: There is no
3. Semester/Year: Academic Year 2024/2025
4. Date of preparation of this description: October 2024
5. Available Attendance Forms: Daily Attendance
6. Number of study hours (total) / number of units (total) 120 hours  (4 hours per day x 30 weeks)
7. Course administrator's name (if more than one name)
Name: Sahar Abdu Ihussain Majeed      Email: <a href="mailto:sahar.majeed@atu.edu.iq">sahar.majeed@atu.edu.iq</a>
8. Course Objectives

**Course Objectives**

Provide the student with adequate information about the general rules and foundations of private sector companies as well as

About the identification of the final account and the distribution of

Profits, joining and separating partners, as well as liquidation of companies

## 9. Teaching and learning strategies

<b>Strategy</b>	Lecture, Lab, Summer Training
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## 10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First	4	Companies of persons of all kinds and procedures for forming and publicizing partnership companies.	Applied cases in the formation and publicity of partnership companies	Lectures	Duties
Second	4	Proof of partners' shares in capital	Applied cases in proving	Lectures	Oral exams

		and nutrition shares	equal and unequal shares of partners		
Third	4	In-kind rations	Applied cases in the provision of partners shares in kind or the provision of assets or liabilities of a commercial shop	Lectures	Discussions
Fourth	4	Cash Shares	Practical cases in the provision of cash shares by partners or shares of work	Lectures	Direct Questions
Fifth	4	In-kind and cash shares.	Practical cases in the provision of cash shares by some	Lectures	Quiz

			partners and some of them in-kind shares and the impact of this on determining the shares		
Sixth	4	Final accounts, distribution of profits and methods of distribution of profits and losses.	Practical cases in the preparation of final accounts and the distribution of profits and losses among partners	Lectures	Duties
Seventh	4	Equal distribution and distribution in agreed proportions.	Applied cases in equal distribution and distribution in agreed proportions	Lectures	Oral exams
Eighth	4	Distribution in the proportions of capital and	Practical cases in the distribution	Lectures	Discussions

		granting partners interest on the capital and distributing the balance in specific proportions.	according to the ratios of capital and granting partners interest on the capital, distribution of the balance in specific proportions		
Ninth	4	Granting partners salaries or bonuses for their services, distributing the balance in specific proportions, granting partners interest, capital and salaries for their services, and distributing the balance in specific proportions.	Practical cases in granting partners salaries or bonuses for their services and distributing the rest of the balance in specific proportions, granting partners interest on	Lectures	Direct Questions

			the capital, salaries or bonuses for their services and distributing the balance in specific proportions		
Tenth	4	Corporate withdrawals and their interest.	Practical cases of partner withdrawals and their usefulness	Lectures	Quiz
Eleventh	4	Partner's loan and interest.	Practical cases on the partner's loan and its interest	Lectures	Duties
Twelfth	4	Partners' Life Insurance	Practical cases of partner life insurance	Lectures	Oral exams

Thirteenth	4	Change in the agreement of the partners, amendment of the basis of the distribution of profits and losses.	Practical cases of change in the agreement of partners and amendment of the basis of distribution of profits and losses	Lectures	Discussions
Fourteenth	4	Capital adjustment capital increase. Capital adjustment capital reduction.	Applied cases about capital increase and decrease.	Lectures	Direct Questions
Fifteenth	4	Joining a new partner, buying an existing share of capital, adding a new share to the capital	Practical cases of joining a new partner by purchasing a share in the existing capital or adding a new share to the capital	Lectures	Quiz
Sixteenth	4	Measuring and processing the	Practical cases about	Lectures	Duties

		goodwill of the shop The absence of an account for the goodwill of the shop in the books of partners The existence of an account for the goodwill of the shop in the company's books.	measuring and processing the goodwill of the shop in the absence of an account for the goodwill of the shop in the company's books and the case of having an account for the goodwill of the shop in the books		
Seventeenth	4	Separation of an original partner, payment with more than one share.	Practical cases in the separation of an original partner and how to evaluate his share and	Lectures	Oral exams

			how to pay it and how to address the goodwill of the shop when paying him more than his share		
Eighteenth	4	Repayment less than the quota	Practical cases of payment to the partner less than the value of his share	Lectures	Discussions
Nineteenth	4	Fame and treatment of the shop	Practical cases on how to address the goodwill of the shop	Lectures	Direct Questions
Twenty	4	Liquidation of partnership companies	Practical cases of naming partnership companies	Lectures	Quiz

Twenty-first	4	Quick filtering.	Practical cases About quick filtering	Lectures	Duties
Twenty-second	4	Gradual liquidation	Practical cases of gradual liquidation	Lectures	Oral exams
Twenty-third	4	Joint stock companies – the legal conditions for their incorporation.	Practical cases on the establishment of joint stock companies and subscription to their shares.	Lectures	Discussions
Twenty-fourth	4	Formation of joint stock companies – payment of the value of shares in one go.	Practical cases of payment of shares in joint stock companies at once	Lectures	Direct Questions
Twenty-fifth	4	Pay the value of shares in installments.	Practical cases of payment of	Lectures	Quiz

			shares in installments		
Twenty-sixth	4	Processing issuance and incorporation expenses	Practical cases of dealing with issuance expenses and establishment expenses	Lectures	Duties
Twenty-seventh	4	Late payment of share installments	Practical cases of late payment of share installments	Lectures	Oral exams
Twenty-eighth	4	Increasing the capital in joint stock companies by issuing new shares.	Applied cases of capital increase in joint stock companies by issuing new shares	Lectures	Discussions
Twenty-ninth	4	Capital increase in joint stock companies to capitalize profits	Applied cases of capital increase in capitalization of profits	Lectures	Direct Questions

Thirty	4	Capital reduction in joint stock companies	Practical cases of capital reduction in joint stock companies	Lectures	Quiz
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### 11. Course Evaluation

The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams.

### 12. Learning and Teaching Resources

Required textbooks(methodology that Found )	No
Main references (sources)	<b>Lectures</b>
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

## Course Description Form

1. Course Name: Auditing Principles
2. Course Code: There is no
3. Semester/Year: Academic Year 2024/2025

4. Date of preparation of this description: October 2024	
5. Available Attendance Forms: Daily Attendance	
6. Number of study hours (total) / number of units (total) 90 hours (3 hours per day x 30 weeks)	
7. Course administrator's name (if more than one name)	
Name: Murtaza Mohammed Shani      Emile : <a href="mailto:murtadha.shani@atu.edu.iq">murtadha.shani@atu.edu.iq</a>	
8. Course Objectives	
<b>Course Objectives</b>	Introducing the student to the principles and rules The objective of the audit and definition the laws and regulations that regulate Auditor Access
9. Teaching and learning strategies	
<b>Strategy</b>	Lecture, Lab, Summer Training
10. Course Structure	

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
First and second	3	The origin and development of auditing, its definition and objectives The difference between accounting and auditing	The origin and development of auditing	Lectures	Duties
Third	3	Types of auditing: full and partial audit, final and continuous audit, mandatory and optional audit.	Types of audit	Lectures	Oral exams
Fourth and fifth	3	Internal and external audit, its objectives, internal audit, concept, the link between internal and	Internal and external audit	Lectures	Discussions

		external audit, comprehensive and test audit, environmental audit, applied cases.			
Sixth and seventh	3	Errors and fraud, reasons for making mistakes, the role of the auditor in treating and correcting errors and fraud.  Practical cases	Mistakes and cheating	Lectures	Direct Questions
Eighth	3	Internal control system, internal control system, auditor's position on the components of internal control systems.	Internal Control System	Lectures	Quiz

Ninth, tenth and eleventh	3	Methods and means of examining and evaluating internal control systems, cases about evaluating internal control systems in establishments, preliminary steps for the audit process.	Pre-audit steps	Lectures	Duties
Twelfth and thirteenth	3	Characteristics and qualifications of the auditor, rights and duties of the auditor under Iraqi legislation.  Iraqi Accounting and Control	Qualities and qualifications of the auditor	Lectures	Oral exams

		Standards Board and Auditing Standards.  Regulation of Practicing the Auditing Profession No. 7 of 1984  Code of Professional Conduct for the Association of Accountants and Auditors			
Fourteenth and fifteenth	3	Evidence in auditing, the concept of evidence, its tools, means of obtaining evidence.	Evidence in the audit	Lectures	Discussions
Sixteenth and seventeenth	3	Audit program, definition, types,	Audit Program	Lectures	Direct Questions

		advantages and disadvantages, how to prepare the program  Application cases about audit programs			
Eighteenth	3	Working Papers, Immediate and Current File, Audit Signals, Auditor's Notes	Auditor Notes	Lectures	Quiz
Nineteenth and Twenty	3	Auditor's report, types.  Applications about auditor report forms	Auditor's Report	Lectures	Duties
Twenty-first and twenty-second	3	Cash Operations  Internal control system on cash operations,	Cash Operations	Lectures	Oral exams

		cash receipts, cash payments.			
Twenty- third and twenty- fourth	3	Cash Operations Audit, Fund Audit, Bank (Bank) Audit  Payroll audit, cash sales audit, cash expenditure audit.	Cash Expenditure Audit	Lectures	Discussions
Twenty-fifth and twenty- sixth	3	Practical applications on auditing cash operations  Futures  Internal Control System for Future Operations	Practical applications about auditing	Lectures	Direct Questions
Twenty- seventh and	3	Audit of future purchases and their returns	Verification of fixed	Lectures	Quiz

twenty- eighth		Audit of future sales and their returns  Verification of fixed assets and liabilities	assets and liabilities		
Twenty- ninth	3	Internal control in light of the electronic operation of data, computer introduction, nature of the electronic accounting system	Internal control under electronic operation	Lectures	Duties
Thirty	3	Components and methods of internal control under the computer	Components and methods of internal control under the computer	Lectures	Oral exams

#### 11. Course Evaluation

The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams.

12. Learning and Teaching Resources	
Required textbooks (methodology, if any)	No
Main references (sources)	<ul style="list-style-type: none"> <li>• Usul Al–Taqiq / Abdul Latif Nouri Al–Qadi, Muayad Jawad, Dar Al–Hikma Press / 1990.</li> <li>• The principles of modern auditing / Sabih Al–Tahhan, Part One and Part Two.</li> <li>• Review its scientific and practical origins / Dr. Issa Abu Al–Aqel.</li> <li>• Studies in Auditing / Dr. Abbas Shafei.</li> <li>• Auditing from the theoretical and practical points of view / Abdel Fattah Al–Sahn, Dr. Ahmed Nour / 1985</li> </ul>
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

### Course Description Form

1. Course Title: English
2. Course Code: There is no

3. Semester/Year: Academic Year 2024/2025	
4. Date of preparation of this description: October 2024	
5. Available Attendance Forms: Daily Attendance	
6. Number of study hours (total) / number of units (total) 30 hours (1 hour per day x 30 weeks)	
7. Course administrator's name (if more than one name)	
Name: Noha Qasim Suhail    ALEmail: <a href="mailto:zzaid6394@gmail.com">zzaid6394@gmail.com</a>	
8. Course Objectives	
Course Objectives	Introducing the student to English grammar
9. Teaching and learning strategies	
<b>Strategy</b>	Lecture, Lab, Summer Training
10. Course Structure	

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	1	Basic terms usage	Definition of basic English terms	Lectures	Duties
Week 2	1	Basic management terms usage	Learn basic terms in management	Lectures	Oral exams
Week 3	1	Basic accounting	Learn basic terms in accounting	Lectures	Discussions
Week 4	1	Reading selective topics	Readings of selective subjects in management	Lectures	Direct Questions

Week 5	1	Usage of English terms ( IFAC,AAA)	Accounting definition,type of accounting	Lectures	Quiz
Week 6–8	1	Reading of some professional accounting organization	Accounting as position , organizations and specialized insistutions	Lectures	Duties
Week 9	1	Writing and usage of theoretical frame terms	Readings of accounting concept	Lectures	Oral exams
Week 10	1	Writing principles and assumptions terms	Terms of accounting theory	Lectures	Discussions

Week11	1	Selective readings in accounting theory	Terms of accounting principles and hypothesis	Lectures	Direct Questions
Week 12	1	Selective readings in accounting theory	Readings in accounting theory, methodologies of accounting science	Lectures	Quiz
Week 13	1	Get to know the international and professional organizations	Readings in accounting theory, diagrams charts	Lectures	Duties
Week 14-16	1	Readings of accounting standards	International organizations and associations in accounting	Lectures	Oral exams

Week 17-18	1	Accounting entries usage	Committees responsible of preparing accounting principles	Lectures	Discussions
Week 19	1	Usage of trading account	Readings in financial accounting principles	Lectures	Direct Questions
Week 20	1	Usage of expenditure accounts	Readings in public accounting principles	Lectures	Quiz
Week 21	1	Usage of revenue accounts	Accounting entries (examples)	Lectures	Duties
Week 22	1	Usage of profit and loss accounts	Accounting entries(formal aspects)	Lectures	Oral exams
Week 23	1	Usage of asset accounts	Terms of trading account	Lectures	Discussions
Week 24	1	Usage of debits accounts	Readings in trading account	Lectures	Direct Questions

Week 25	1	Usage of financial statement accounts	Terms of expenditures	Lectures	Quiz
Week 26	1	Usage of inventory and depreciation accounts	Terms of revenues	Lectures	Duties
Week 27-28	1	Usage of cost accounting terms	Readings in profit and loss topics	Lectures	Oral exams
Week 29	1	Usage of auditing and internal control	As sets terms	Lectures	Discussions
Week 30	1	Usage of auditing and internal control terms	Terms of capital and debits	Lectures	Direct Questions

### 11. Course Evaluation

The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end-of-year exams.

12. Learning and Teaching Resources	
Required textbooks (methodology, if any)	No
Main references (sources)	Lectures
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

### Course Description Form

1. Course Title: Baath Regime Crimes in Iraq
2. Course Code: There is no
3. Semester/Year: Academic Year 2024/2025
4. Date of preparation of this description: October 2024
5. Available Forms of Attendance: Daily Attendance

6. Number of study hours (total) / number of units (total) 30 hours (1 hour per day x 30 weeks)

7. Course administrator's name (if more than one name)

Name: Balqees Star

Email: [zzaid6394@gmail.com](mailto:zzaid6394@gmail.com)

8. Course Objectives

**Course Objectives**

**Introducing the student to the crimes of the Baathist regime in Iraq. He will be familiar with the concept of The crime and its types, and the international crimes for which the leaders and followers of the Baath regime were convicted according to the law of the Iraqi Supreme Criminal Court**

9. Teaching and learning strategies

**Strategy**

Lecture, Lab, Summer Training

10. Course Structure

<b>The week</b>	<b>Hours</b>	<b>Required Learning Outcomes</b>	<b>Unit or subject name</b>	<b>Learning method</b>	<b>Evaluation method</b>
The first	1	Crimes of the Baath regime according to the Law of the Supreme Iraqi Criminal Tribunal in 2005	Crimes of the Baath regime according to the Law of the Supreme Iraqi Criminal Tribunal in 2005	Lectures	Duties
Second	1	The concept of crimes and their divisions  Definition of crime linguistically and idiomatically	The concept of crimes and their divisions  Definition of crime linguistically and idiomatically	Lectures	Oral exams

Third	1	Crime sections.	Crime sections.	Lectures	Discussions
Fourth	1	The crimes of the Baath regime according to the documentation of the law of the Supreme Iraqi Criminal Tribunal in 2005	The crimes of the Baath regime according to the documentation of the law of the Supreme Iraqi Criminal Tribunal in 2005	Lectures	Direct Questions
Fifth	1	– Types of international crimes committed by the Baath regime  –Decisions of the Court  Supreme Criminal Court	Types of international crimes committed by the Baath regime  – Decisions of the Court  Supreme Criminal Court	Lectures	Quiz

Sixth	1	Types of international crimes.	Types of international crimes.	Lectures	Duties
Seventh	1	Decisions of the Supreme Criminal Court	Decisions of the Supreme Criminal Court	Lectures	Oral exams
Eighth	1	Psychological and social crimes and their effects, and the most prominent violations of the Baathist regime in Iraq	Psychological and social crimes and their effects, and the most prominent violations of the Baathist regime in Iraq	Lectures	Discussions
Ninth	1	Mental Crimes	Mental Crimes	Lectures	Direct Questions
Tenth	1	Mechanisms of psychological crimes.	Mechanisms of psychological crimes.	Lectures	Quiz

Eleventh	1	Effects of mental crimes	Effects of mental crimes	Lectures	Duties
Twelfth	1	Social crimes	Social crimes	Lectures	Oral exams
Thirteenth	1	Militarization of society	Militarization of society	Lectures	Discussions
Fourteenth	1	The position of the Baathist regime on religion	The position of the Baathist regime on religion	Lectures	Direct Questions
Fifteenth	1	Violations of Iraqi laws	Violations of Iraqi laws	Lectures	Quiz
Sixteenth	1	Pictures of human rights violations and crimes of authority.	Pictures of human rights violations and crimes of authority.	Lectures	Duties
Seventeenth	1	Some decisions of political and military violations of the Baath regime.	Some decisions of political and military violations of the Baath regime.	Lectures	Oral exams

Eighteenth	1	Places of imprisonment and detention of the Baath regime.	Places of imprisonment and detention of the Baath regime.	Lectures	Discussions
Nineteenth	1	Environmental crimes of the Baath regime in Iraq	Environmental crimes of the Baath regime in Iraq	Lectures	Direct Questions
Twenty	1	War and radioactive contamination and mine explosion	War and radioactive contamination and mine explosion	Lectures	Quiz
Twenty-first	1	The destruction of towns and villages is a scorched-earth policy.	The destruction of towns and villages is a scorched-earth policy.	Lectures	Duties

Twenty–second	1	Drying the marshes.	Drying the marshes.	Lectures	Oral exams
Twenty–third	1	Dredging palm groves, trees and plantings	Dredging palm groves, trees and plantings	Lectures	Discussions
Twenty–fourth	1	Mass grave crimes.	Mass grave crimes.	Lectures	Direct Questions
Twenty–fifth	1	Genocide graves committed by the Baathist regime in Iraq	Genocide graves committed by the Baathist regime in Iraq	Lectures	Quiz
Twenty–sixth	1	Chronological classification of genocide graves in Iraq for the period 1963–2003.	Chronological classification of genocide graves in Iraq for the period 1963–2003.	Lectures	Duties
Twenty–seventh and	1	Genocide cemeteries committed by the former Baath regime	Genocide cemeteries committed by the former Baath regime	Lectures	Oral exams

Twenty– eighth		for the period1979– 2003 AD	for the period1979– 2003 AD		
Twenty–ninth  Thirty	1	Genocide cemeteries for the victims of the popular uprising of1991:	Genocide cemeteries for the victims of the popular uprising of1991:	Lectures	Discussions

### 11. Course Evaluation

The distribution of the grade is 20 first semesters, 20 second semesters, 10 student activities, oral exams, attendance, and 50 end–of–year exams.

### 12. Learning and Teaching Resources

Required textbooks (methodology, if any)	A course for all public and private universities
Main references (sources)	Muhammad Heshmat, International Law and Public Law.
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar

## Course Description Form

1. Course Title: Arabic Language

2. Course Code: There is no

3. Semester/Year: Academic Year 2024/2025

4. Date of preparation of this description: October 2024

5. Available Attendance Forms: Daily Attendance

6. Number of study hours (total) / number of units (total) 30 hours (1 hour per day x 30 weeks)

7. Course administrator's name (if more than one name)

Name: Balqees Star.

Email: [zzaid6394@gmail.com](mailto:zzaid6394@gmail.com)

8. Course Objectives

**Course Objectives**

**Helps students develop their skills Comprehensively linguistic identity preservation Cultural, Teaching and Learning, Understanding Texts Religious taking advantage of Arabic literature**

## 9. Teaching and learning strategies

### Strategy

Lecture, Lab, Summer Training

## 10. Course Structure

The week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1+2		Grammar and morphology (names, verbs, pronouns).	Grammar and morphology (nouns, verb pronouns).	Throwing Lectures	Duties
3+4	1	Syntax and grammatical structures.	Syntax and grammatical structures.	Lectures	Oral exams
5+6	1	Marks Numbering and its uses.	Marks Numbering and its uses.	Lectures	Discussions
7+8	1	The concept of mistakes Linguistic . Writing rules	The concept of mistakes Linguistic . Writing rules	Lectures	Direct Questions

		T tied And the open Taa	T tied The Open T		
9+10	1	The elongated thousandth and cabin. Characters Solar and lunar		Lectures	Quiz
11+12	1	Hamza Writing: -Connecting and cutting -Medium Hamza -Extreme Hamza  The difference between the Dhad and z		Lectures	Duties
13+14	1	Punctuation		Lectures	Oral exams
15+16	1	noun and verb and differentiate between them		Lectures	Discussions
17+18	1	Effects: -Object		Lectures	Direct Questions

		<ul style="list-style-type: none"> <li>- Absolute effect</li> <li>-Forward effect</li> <li>-Object in it</li> <li>- Object with him</li> </ul>			
19+20	1	Numbers and their distinction		Lectures	Quiz
21+22	1	Linguistic errors Common		Lectures	Duties
23+24	1	Meanings of free letters The rule of a thousand difference The base of Noon and Tanween		Lectures	Oral exams
25+26	1	Formal aspects Administrative letter		Lectures	Discussions
27+28	1	The language of administrative discourse		Lectures	Duties
29+30	1	General Review and applied projects		Lectures	Exams Oral

#### 11.Course Evaluation

Distributing the score out of 100 according to the tasks assigned to the student such as daily preparation, daily, oral, monthly, written exams, reports .... etc

#### 12.Learning and Teaching Resources

Required textbooks (methodology, if any)	No
Main references (sources)	<p>1– Clear spelling: Abdul Majeed Al-Nuaimi Daham Al-Kayyal, Dar Al-Mutanabbi Library, Baghdad – 6th Edition – 1987 AD</p> <p>3– Lessons in language, grammar and spelling for employees Country : Ismail Hammoud Atwan and others Ministry of Education Press No. (3) Baghdad 2nd Edition, 1984.</p> <p>5– General Arabic language for non-departments Specialization : Abdelkader Hassan Amin and others, Ministry of Higher Education and Scientific Research, 2nd Edition, 2000.</p> <p>6– Inspired by Arabic literature: Haval Muhammad Amin, Al-Saadoun Press, Baghdad.</p>
Recommended books and references (scientific journals, reports...)	Iraqi Magazines Website
Electronic References, Websites	Scholar